Records of Fort St. George

THE

BARAMAHAL RECORDS

SECTION XIX

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THE BARAMAHAL RECORDS.

SECTION XIX.

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THE BĀRAMAHAL RECORDS.

SECTION XIX.

MONEY.

I

ENQUIRY INTO THE RULES FOR COINAGE AT THE MINT OF SALEM.

The coinage at Salem was formerly considerable from its having been the resort of sowcars and merchants, who supplied the mint plentifully with metals. A premium was allowed upon all that were taken to it, which with the expense of coinage, and a duty to the sirkar, were defrayed by a percentage on coins, this varied according to their value, and workmanship of the people employed in the mint, consisting of a *parpettykar* or Mint Master, *sonars* or Gold-smiths, *Mohurkeens* or coiners, *anikars* or assayers, *shanboags* or accountants, *gollars* or trustees—*toties* or sweepers. The whole was under the direction of the parpettykar, who lodged the stamps with the amildar and made him a report of the receipts and disbursements, of all metal and coins, also of the number and quantity of each, in the several stages of coinage every evening. A monthly report was likewise made and inserted in the dufters of the cutcherry.

The weights used in purchasing metals and in adjusting their proportions in coin are called the

Wurry Purry, viz.

1 Raggy.								
2	1 Coury.							
8	4	1 Vees.						
32	16	4	1 Putka.					
128	64	16	4	1 Very or Cantary fanam.				
1,152	576	144	36	9	1 Pagoda of any kind.			
3,840	1,920	480	120	30	...	1 Tola or rupee.		
92,160	46,080	11,520	2,880	720	...	80	1 Seer.	
11,52,000	5,76,000	1,44,000	36,000	9,000	...	1,000	12½	1 Purry.

The weight used in assaying either bullion or coins, is the

Wujarry or Munjaury Purry, viz.

1 Maw.			
18	1 Bunny or degree of fineness		
20	1⅑	1 Very or Cantary fanam.	
180	10	9	1 Wujarry Purry or Pagoda.

Which is applied to the assaying of bullion of any weight. That is done by multiplying the purry and fanams in it by the number of Pagodas the bullion may weigh, as for example the following is for 100 pagodas weight:—

1 Maw.			
18	1 Bunny.		
20	1⅑	100 Fanams.	...
180	10	900	100 Pagodas.

But a general rule is to divide the fanams (or a low denomination of the weight made use of) by the proposed number of degrees of fineness, as for example, 100 Pagodas weighing 900 Fanams and 10 being the number proposed, dividing by 10 will give 90 for 1 degree, as above, 100 being equal to 1 and 1/9th.

If when the Pagodas are decomposed there be 90 Fanams weight of pure gold, and 816 of alloy, they are 1 degree, and if there be 450 weight of pure gold, they will be 5 degrees of fineness. The *fanams* may be made use of, for the fractions of the Bunny in place of the Maws, and the fractions of them may be expressed in annas or decimals. Pagodas in general are exactly 900 fanams weight, but the star is 890 per cent.

In all accounts of weights or money the fractions of the lowest denominations made use of, are reduced into annas or 16ths the remainder into caunies, and finally into *caul caunies*, viz.

1	caul cauny						
4		1	Cauny.				
16		4		1	Ana.		
256		64		16		1	Integer.

The present standard measure or valuation of bullion in Cantary fanams is said to have been fixed by one of the Mysore Rajahs, though it may be supposed, that, as in other countries, their relative value is changeable. Nine Very or Cantary fanams or their equivalent one Pagoda weight of Shanaury Coss or Venitians which are considered the purest gold, is equal to $14\frac{1}{2}$ Cantary Fanams in value. One Surat rupee which is esteemed the finest silver in India (like all other rupees) weight 30 Very fanams, is equal to $3\frac{1}{4}$ Cantary fanams.

One Purry of 1,000 Pagodas or 9,000 very fanams weight of copper, amounts to Cantary fanams $16\frac{1}{2}$. From these prices are deduced their relative value.

1,000 Pagodas weight of copper costs 264 annas Cantary Fanams equal to 1.

1,000 Pagodas weight of silver, costs 15,600 as 1 to 58,181.

1,000 Pagodas weight of gold costs 2,31,991 as 1 to 14·23 and to 8,78,750.

The foregoing being the ground-work of all calculation used by the goldsmith, sowcar, and shroffs of these countries in the business of coinage, or assay, I have drawn out from it, the following Tables, for facilitating such calculations.

1. Table of Gold Bullion.

Weight in Very Fans.	Value in Cant. Fans.			Weight in Very Fans.	Value in Cant. Fans.		
	FANS.	AS.	CH		FANS.	AS.	CH.
$\frac{1}{16}$	...	1	$2\frac{4}{9}$	8	12	14	$0\frac{8}{9}$
$\frac{2}{16}$	...	3	$0\frac{8}{9}$	9	14	8	0
$\frac{3}{16}$	...	4	$3\frac{3}{9}$	10	16	1	$3\frac{1}{9}$
$\frac{4}{16}$	...	6	$1\frac{7}{9}$	20	32	3	$2\frac{2}{9}$
$\frac{5}{16}$	...	8	$0\frac{2}{9}$	30	48	5	$1\frac{3}{9}$
$\frac{6}{16}$	...	9	$2\frac{6}{9}$	40	64	7	$0\frac{4}{9}$
$\frac{7}{16}$	...	11	$1\frac{1}{9}$	50	80	8	$3\frac{5}{9}$
$\frac{8}{16}$	...	12	$3\frac{5}{9}$	60	96	10	$2\frac{6}{9}$
$\frac{9}{16}$	...	14	2	70	112	12	$1\frac{7}{9}$
$\frac{10}{16}$	1	0	$\frac{4}{9}$	80	128	14	$0\frac{8}{9}$
$\frac{11}{16}$	1	1	$2\frac{8}{9}$	90	145	...	...
$\frac{12}{16}$	1	3	$1\frac{3}{9}$	100	161	1	$3\frac{1}{9}$
$\frac{13}{16}$	1	4	$3\frac{7}{9}$	200	322	3	$2\frac{2}{9}$
$\frac{14}{16}$	1	6	$2\frac{2}{9}$	300	483	5	$1\frac{3}{9}$
$\frac{15}{16}$	1	8	$\frac{6}{9}$	400	644	7	$0\frac{4}{9}$
1	1	9	$3\frac{1}{9}$	500	805	8	$3\frac{5}{9}$
2	3	3	$2\frac{2}{9}$	600	966	10	$2\frac{6}{9}$
3	4	13	$1\frac{3}{9}$	700	1,127	12	$1\frac{7}{9}$
4	6	7	$0\frac{4}{9}$	800	1,288	14	$0\frac{8}{9}$
5	8	0	$3\frac{5}{9}$	900	1,450	...	...
6	9	10	$2\frac{6}{9}$	1,000	1,611	...	$3\frac{1}{9}$
7	11	4	$1\frac{7}{9}$	9,000	14,499	7	...

2. Table of Silver Bullion.

Weight in Very Fans.	Value in Cant. Fans.			Weight in Very Fans.	Value in Cant. Fans.		
F.	F.	A.	C.	F.	F.	A.	C.
1/16	0	0	$0\frac{6}{15}$	20	2	2	$2\frac{10}{15}$
2/16	0	0	$0\frac{13}{15}$	30	3	4	0
4/16	0	0	$1\frac{11}{15}$	40	4	5	$1\frac{5}{15}$
6/16	0	0	$2\frac{9}{15}$	50	5	6	$2\frac{10}{15}$
8/16	0	0	$3\frac{7}{15}$	60	6	8	0
10/16	0	0	$0\frac{5}{15}$	70	7	9	$1\frac{5}{15}$
12/16	0	1	$1\frac{3}{15}$	80	8	10	$2\frac{10}{15}$
14/16	0	1	$2\frac{1}{15}$	90	9	12	0
1	0	1	$2\frac{14}{15}$	100	10	13	$1\frac{5}{15}$
2	0	3	$1\frac{13}{15}$	200	21	10	$2\frac{10}{15}$
3	0	5	$0\frac{12}{15}$	300	32	8	0
4	0	6	$3\frac{11}{15}$	400	43	5	$1\frac{5}{15}$
5	0	8	$2\frac{10}{15}$	500	54	2	$3\frac{10}{15}$
6	0	10	$1\frac{9}{15}$	600	55	0	0
7	0	12	$0\frac{8}{15}$	700	75	13	$1\frac{5}{15}$
8	0	13	$3\frac{7}{15}$	800	86	10	$2\frac{10}{15}$
9	0	15	$2\frac{6}{15}$	900	97	8	0
10	1	1	$1\frac{5}{15}$	1,000	108	5	$1\frac{5}{15}$
				9,000	975	0	0

3. Table of Copper.

Weight.	Value.			Weight.	Value.		
1	0	0	$0\frac{1}{9}$	60	0	1	3
2	0	0	$0\frac{2}{9}$	70	0	2	$\frac{2}{9}$
3	0	0	$0\frac{3}{9}$	80	0	2	$1\frac{4}{9}$
4	0	0	$0\frac{4}{9}$	90	0	2	$2\frac{5}{9}$
5	0	0	$0\frac{5}{9}$	100	0	2	$3\frac{6}{9}$
6	0	0	$0\frac{6}{9}$	200	0	5	$3\frac{4}{9}$
7	0	0	$0\frac{7}{9}$	300	0	8	$3\frac{1}{9}$
8	0	0	$0\frac{8}{9}$	400	0	11	$2\frac{8}{9}$
9	0	0	1	500	0	14	$2\frac{6}{9}$
10	0	0	$1\frac{1}{9}$	600	1	1	$2\frac{3}{9}$
20	0	0	$2\frac{3}{9}$	700	1	4	$2\frac{2}{9}$
30	0	0	$3\frac{4}{9}$	800	1	7	$1\frac{7}{9}$
40	0	1	$0\frac{6}{9}$	900	1	10	$1\frac{6}{9}$
50	0	1	$1\frac{8}{9}$	1,000	1	13	$1\frac{3}{9}$
				9,000	16	8	0

4. Table of Equivalents in Cantary and Silver Fanams.

CANT.	S.F.	CH.	CANT.	S.F.	CH.	CANT.	S.F.	CH.
1/16	0	19·1	1	3	69·9	70	267	52
2/16	0	38·2	2	7	51·8	80	305	71
3/16	0	57·3	3	11	37·7	90	344	10
4/16	0	76·5	4	15	23·6	100	382	29
5/16	0	95·7	5	19	9·5	200	764	58
6/16	1	34·8	6	22	76·4	300	1,147	7
7/16	1	54·0	7	26	62·3	400	1,529	36
8/16	1	73·1	8	30	48·2	500	1,911	65
9/16	2	12·2	9	34	34·1	600	2,294	14
10/16	2	31·3	10	38	19·0	700	2,676	43
11/16	2	50·4	20	76	38·0	800	3,058	71
12/16	2	69·5	30	114	57·0	900	3,441	20
13/16	2	8·6	40	152	76·0	1,000	3,823	49
14/16	3	27·7	50	191	15·0	9,000	34,412	41
15/16	3	46·8	60	229	33·0		……	

4. Table of Equivalents in Cantary and Silver Fanams—*cont.*

S.F.	C.F.	AS.	CH.	SF.	C.F.	AS.	CH.
5th	0	0	1	7th	2	13	$1\frac{1}{10}$
10	0	0	$2\frac{1}{10}$	8	2	1	$1\frac{8}{10}$
15	0	0	$3\frac{1}{10}$	9	2	5	$2\frac{5}{10}$
20	0	0	$\frac{2}{10}$	10	2	9	$3\frac{5}{10}$
25	0	1	$1\frac{2}{10}$	20	5	2	$6\frac{9}{10}$
30	0	1	$2\frac{2}{10}$	30	7	13	$3\frac{4}{10}$
35	0	1	$3\frac{2}{10}$	40	10	7	0
40	0	2	$\frac{3}{10}$	50	13	1	$2\frac{2}{10}$
45	0	2	$1\frac{3}{10}$	60	15	11	$2\frac{8}{10}$
50	0	2	$2\frac{4}{10}$	70	18	5	$2\frac{2}{10}$
55	0	2	$3\frac{4}{10}$	80	20	15	$1\frac{6}{10}$
60	0	3	$\frac{4}{10}$	90	23	9	1
65	0	3	$1\frac{5}{10}$	100	26	2	$1\frac{4}{10}$
70	0	3	$2\frac{5}{10}$	200	52	4	$2\frac{8}{10}$
75	0	3	$3\frac{6}{10}$	300	78	7	$\frac{2}{10}$
1	0	4	$\frac{7}{10}$	400	104	9	$1\frac{6}{10}$
2	0	8	$\frac{5}{10}$	500	130	11	3
3	0	12	$2\frac{2}{10}$	600	156	14	$\frac{4}{10}$
4	1	0	$2\frac{9}{10}$	700	183	0	$1\frac{8}{10}$
5	1	4	$3\frac{4}{10}$	800	209	0	$3\frac{2}{10}$
6	1	9	$\frac{3}{10}$	900	235	5	$\frac{6}{10}$
				1,000	261	7	2

5. Table of the Expense of Coinage.

Workmen that receive a commission on the money coined in the mint.	100 Cantary Chuckrums or 1000 Cantary Fans.		102 Gopaully Chuckrums or 1020 Gopaully Fans.		100 Pags. of any Denomination.			100 Rupees of any Denomination.		1000 silver Fanams.		1 Purry of Copper or 257 Company's copper pice.	
	C.F.	AS.	G.F.	AS.	P.	F.	C.	RS.	AS.	FS.	CH.	FS.	CH.
Goldsmiths and Assistants ...	8	0	11	8	0	9	2	1	0	11	0	...	
Coiners and Sowkars	20	0	20	0	2	0	6	2	0	20	0	9	45
Assaymaster	2	0	2	8	0	2	2	0	4	3	0	...	
Accountants	1	8	2	0	0	3	0	0	3	2	0	3	62
Coppersmith	...		...		...			..		...		14	27
Sirkar	17	8	27	8	1	0	0	2	0	20	0	9	45
Charity or Church Fees... ...	1	0	1	8	0	1	0	0	1	1	40	1	0
Total ...	50	0	65	0	4	0	0	5	8	57	40	39	19
	5 per cent.		near $6\frac{1}{2}$ per cent.		4 per cent.			$5\frac{1}{2}$ per cent.		5·7 per cent.		near $7\frac{1}{2}$ per cent.	

The Mint sweepers, and guard over the mint are the servants of the Sirkar, and maintained by it.

The sowkars are merchants who furnish the metals, provide also stamps, which wear out in a week or a month, according to the quantity of money that may be coined at the mint.

6. Table of Gold Assay,

For 1 Pagoda.

Weight of Gold.		Weight of Alloy.		Total Weight.		Degree of Fineness.
Fanams.	Maws.	Fanams.	Maws.	Fanams.	Maws.	
0	$2\frac{1}{4}$	8	$17\frac{3}{4}$	9	0	$\frac{1}{8}$
0	$4\frac{1}{2}$	8	$15\frac{1}{2}$	9	0	$\frac{1}{4}$
0	$6\frac{3}{4}$	8	$13\frac{1}{4}$	9	0	$\frac{3}{8}$
0	9	8	11	9	0	$\frac{1}{2}$
0	$11\frac{1}{4}$	8	$8\frac{3}{4}$	9	0	$\frac{5}{8}$
0	$13\frac{1}{2}$	8	$6\frac{1}{2}$	9	0	$\frac{3}{4}$
0	$15\frac{3}{4}$	8	$4\frac{1}{4}$	9	0	$\frac{7}{8}$
0	18	8	2	9	0	1
1	16	7	4	9	0	2
2	14	6	6	9	0	3
3	12	5	8	9	0	4
4	10	4	10	9	0	5
5	8	3	12	9	0	6
6	6	2	14	9	0	7
7	4	1	16	9	0	8
8	2	0	18	9	0	9
9	0	0	0	9	0	10

For 100 Pagodas.

Fans.	Ans.	Fans.	Ans.			
11	5	888	15	900	0	$\frac{1}{8}$
22	10	877	10	900	0	$\frac{1}{4}$
33	15	866	5	900	0	$\frac{3}{8}$
45	0	855	0	900	0	$\frac{1}{2}$
57	15	842	5	900	0	$\frac{5}{8}$
67	10	832	10	900	0	$\frac{3}{4}$
78	15	321	5	900	0	$\frac{7}{8}$
90	0	810	0	900	0	1
180	0	720	0	900	0	2
270	0	630	0	900	0	3
360	0	540	0	900	0	4
450	0	450	0	900	0	5
540	0	360	0	900	0	6
630	0	270	0	900	0	7
720	0	180	0	900	0	8
810	0	90	0	900	0	9
900	0	0	0	900	0	10

7. Table of Silver Assay.

For 1 Rupee or 12 Fanams.

Weight of Silver.		Weight of Copper.		Total Weight.		
Fanams.	Ans.	Fanams.	Ans.	Fanams.	Ans.	Assay.
0	6	29	10	30	0	$\frac{1}{8}$
0	12	29	4	30	0	$\frac{1}{4}$
1	2	28	14	30	0	$\frac{3}{8}$
1	8	28	8	30	0	$\frac{1}{2}$
1	14	28	2	30	0	$\frac{5}{8}$
2	4	27	12	30	0	$\frac{3}{4}$
2	10	27	6	30	0	$\frac{7}{8}$
3	0	27	0	30	0	1
6	0	24	0	30	0	2
9	0	21	0	30	0	3
12	0	18	0	30	0	4
15	0	15	0	30	0	5
18	0	12	0	30	0	6
21	0	9	0	30	0	7
24	0	6	0	30	0	8
27	0	3	0	30	0	9
30	0	0	0	30	0	10

For 100 Rupees or 1,200 Fanams.

Weight of Silver.		Weight of Copper.		Total Weight.		
Fanams.	Ans.	Fanams.	Ans.	Fanams.	Ans.	Assay.
37	8	3,062	8	3,000	0	$\frac{1}{8}$
75	0	2,925	0	3,000	0	$\frac{1}{4}$
112	8	2,987	8	3,000	0	$\frac{3}{8}$
150	0	2,850	0	3,000	0	$\frac{1}{2}$
187	8	2,812	8	3,000	0	$\frac{5}{8}$
225	0	2,775	0	3,000	0	$\frac{3}{4}$
262	8	2,737	8	3,000	0	$\frac{7}{8}$
300	0	2,700	0	3,000	0	1
600	0	2,400	0	3,000	0	2
900	0	2,100	0	3,000	0	3
1,200	0	1,800	0	3,000	0	4
1,500	0	1,500	0	3,000	0	5
1,800	0	1,200	0	3,000	0	6
2,100	0	900	0	3,000	0	7
2,400	0	600	0	3,000	0	8
2,700	0	300	0	3,000	0	9
3,000	0	0	0	3,000	0	10

The *Construction of the Tables* for the metals is so simple to require no explanation for by looking into that of the gold bullion for the value of 9 fanams weight (the basis of the calculation) which is 14½ it will be instantly perceived how the amounts approach the other numbers above and below the 9 have been ascertained and in the tables for the silver bullion and copper it will be as easily observed how the one has been drawn out from 30 fanams, and the other from 9,000 fanams weight, the grounds of their calculations as was before stated.

The accuracy of the Tables reducing the Cantary Fanams into silver Fanams and cash is important for three reasons. The Cantary Fanams is the standard measure of bullion throughout the Mysore dominions. Their equivalent truly given, is the level of gold and silver in the Ceded Countries as well as Mysore. Whether silver be the standard measure of bullion in the Carnatic or not, it is esteemed, in Europe, fitter for that purpose than gold, on which accounts I propose to make use of it in preference. As will hereafter appear the prime cost of 1,000 silver fanams is Cantary Fanams 259–3–1 and the prime cost of 3,823·49 or Cantary Fanams 1,000, is Cantary 991–1–2 ; add 8–14–2 the difference between prime cost and the exchange of Cantary Fanams 1,000. Then it is found that current Cantary Fanams 1,000 is the equivalent of current silver fanams 3,823·49 and as the last is to 1,000 Cantary, 1,000 silver fanams are equal to current Cantary 261–7–2 from which are deduced all the equivalents in the said Table.

The assay of coins or plate being the ascertainment of their fineness, or proportions of the pure bullion to the alloy in them, these proportions must be expressed in numbers, which require some kind of scale. The weight hitherto made use of for this purpose, in these districts, is the aforementioned *wujarry purry*, and when coins are melted down and decomposed, their fineness may be expressed in its lowest denomination, but though that be necessary at the mint, as every coin has its standard of gold, silver and copper, it is impossible to ascertain their proportions to great exactness without refining and that degree of its fineness that can be found by the touchstone is sufficient for common practice. The degrees of fineness are therefore limited here to 10, in Balagaut to 12½ or 16, and I believe in Europe to 24, but they are subdivided into halves, quarters and lower fractions. The construction and use of the assay tables will be easily comprehended on comparing them with the *wujarry purry*, and considering what is said on the application of it, to ingots of different weight.

8. Examples to show the application of the foregoing Tables which only requires the finding of Equivalents.

Coins.	No.	Gold.		Silver.		Copper.		Total of metals.		Coinage.	Total in Cantary.	Value of 1 in C.	Total in silver Fanams.	Value of 1 in S.F.	Bullion.	Assay.
Cantary Chuckrams.	100	500 0 0	805 8 $3\frac{5}{9}$	300 0 0	32 8 0	100 0 0	0 2 $3\frac{6}{9}$	...	...	...	...	...	...	...	...	...
		60 0 0	96 10 $2\frac{6}{9}$	10 0 0	1 1 $1\frac{5}{15}$	10 0 0	0 0 $1\frac{1}{9}$	...	...	...	...	...	...	...	500	5
		2 0 0	3 3 $2\frac{1}{9}$	9 0 0	0 15 $2\frac{5}{15}$	8 0 0	0 0 $0\frac{8}{9}$	...	...	...	...	...	...	...	62·8·0	$\frac{3}{5}$
		0 8 0	0 12 $5\frac{1}{9}$	0 7 0	0 0 $2\frac{12}{15}$	0 1 0	...	...	...	...	...	...	...	...	...	...
		562 8 0	906 4 0	319 7 0	34 9 $2\frac{8}{15}$	118 1 0	0 3 $1\frac{6}{9}$	900	941·1·1	50·0·0	991·1·1	9·14·2	3,789·40	37·72¾	562·8·0	$5\frac{3}{5}$
Star Pagodas.	100	700 0 0	1,127 12 $1\frac{7}{9}$	100 0 0	10 13 $1\frac{5}{15}$	50 0 0	0 1 $1\frac{8}{9}$	...	...	...	...	...	...	...	...	7
		9 0 0	14 8 0	20 0 0	2 2 $2\frac{10}{15}$	9 0 0	0 0 1	...	...	...	...	...	...	...	630	$\frac{7}{8}$
		0 12 0	1 3 $1\frac{1}{9}$	1 0 0	0 1 $2\frac{11}{15}$	0 6 0	0 0 $0\frac{6}{9}$	...	...	...	...	...	...	...	79·12	...
		...	...	0 14 0	0 1 $2\frac{1}{15}$	...	...	...	...	...	...	...	...	...	...	...
		709 12 0	1,143 8 $\frac{1}{9}$	121 14 0	13 3 1	59 6 0	0 1 $3\frac{5}{9}$	891	1,156 13 $\frac{6}{9}$	48 2 0	1,204 15 0	12 0 3	4,607·17	46·6	709·12	$7\frac{7}{8}$
Company's Rupees.	100	...	...	2,000 0 0	216 10 $2\frac{10}{15}$	100 0 0	0 2 $3\frac{6}{9}$	...	...	...	...	...	...	...	...	...
		...	...	800 0 0	86 10 $2\frac{10}{15}$	50 0 0	0 1 $1\frac{8}{9}$	...	...	...	...	...	...	...	2,700	9
		...	.	40 0 0	4 5 $1\frac{3}{15}$	5 0 0	0 0 $0\frac{8}{9}$	...	...	...	...	...	...	...	144	½
		...	...	4 0 0	0 6 $3\frac{11}{15}$	0 10 0	...	...	...	...	...	...	...	...	...	...
		...	...	0 6 0	0 0 $2\frac{9}{15}$	...	...	...	...	...	...	...	...	...	...	...
		...	...	2,844 6 0	308 2 1	155 10 0	0 4 $2\frac{1}{9}$	3,000	308 6 $3\frac{1}{9}$	17 14 0	326 4 3	3 4 1	1,247·13	12·39	2,844·6	9½
Silver Fanams.	1,200	...	...	2,000 0 0	216 10 $2\frac{10}{15}$	200 0 0	0 5 $3\frac{4}{9}$	...	...	...	...	...	...	...	2,100	7
		...	...	200 0 0	21 10 $2\frac{10}{15}$	50 0 0	0 1 $1\frac{8}{9}$	...	...	...	...	...	...	...	150	½
		...	...	50 0 0	5 6 $2\frac{10}{15}$	...	...	...	...	...	...	...	...	...	...	...
		...	...	2,250 0 0	243 12 0	250 0 0	0 7 $1\frac{3}{9}$	3,000	244 3 $1\frac{3}{9}$	15 0 0	259 3 1	0 4 ½	991·9	79⅓	2,250	7½
Copper Pice.	257	...	...	...	...	9,000 0 0	16 8 0	9,000	16 8 0	10 0 0	26 8 0	0 1 $\frac{1}{5}$	101·27	31	...	...

N.B.—The tables of assay do not answer for the Cantary Chuckrams, because one of them containing 10 and one hundred, 1,000 fanams, one bunny or degree of fineness in them is 100 and not 90 nor do the tables exactly answer for the Star Pagodas as they weigh 891 fans. and are consequently 9 short of the number for which the Tables are calculated.

9. TABLE SHOWING THE PROPORTION OF METALS, EXPENSE OF COINAGE AND ASSAY OF THE COINS CURRENT IN THE CEDED COUNTRIES NORTH OF THE CAUVERY, ACCORDING TO THE REGULATIONS OF THE MINT AT SALEM UNDER THE MYSORE GOVERNMENT.

Coins.	No.	Gold.		Silver.		Copper.		Total of metals.		Coinage.	Prime cost in Cant. fans.	Prime cost of 1 in Cant. fans.	Prime cost in silver fans.	Prime cost of 1 in silver fans.	Bunny or Assay.
Pooly or Star Pagodas.	100	709 12 0	1,143 8⅑ 0	121 14 0	13 3 1	59 6 0	0 1 3	891 0 0	1,156 13 0	48 2 0	1,204 15 0	12 0 3	1,648 72	46 39	...
Hydry Pagodas ...	100	750 0 0	1,208 5 2	112 8 0	12 3 0	37 8 0	0 1 0	900 0 0	1,220 9 2	50 12 2	1,271 6 0	12 11 1½	4,904 58	49 4	...
Feringypate Pagodas.	100	575 0 0	926 6 1	156 8 0	27 12 2	56 0 0	0 1 1	887 8 0	954 4 1	39 11 0	993 15 1	9 15 0	3,834 38	38 27	...
Purana Ekary Pagodas.	100	765 0 0	1,232 8 0	100 0 0	10 12 1	35 0 0	0 1 0	900 0 0	1,243 5 1	51 12 0	1,295 1 1	12 15 1	4,996 13	49 77	...
Prally Akawerry Pagodas.	100	765 0 0	1,232 8 0	100 0 0	10 12 1	35 0 0	0 1 0	900 0 0	1,243 5 1	51 12 0	1,295 1 1	12 15 1	4,996 13	49 77	...
Curreky Pagodas ...	100	765 0 0	1,232 8 0	100 0 0	10 12 1	35 0 0	0 1 0	900 0 0	1,243 5 1	51 12 0	1,295 1 1	12 15 1	4,996 13	49 77	...
Sunnagerry Pagodas.	100	753 12 0	1,214 6 0	108 0 0	11 11 1	38 4 0	0 1 1	900 0 0	1,226 2 2	51 0 1	1,227 2 3	12 11 3	4,927 7	49 21	...
Dharwarry Pagodas.	100	652 8 0	1,051 4 0	181 2 0	19 10 0	41 6 0	0 1 1	875 0 0	1,070 15 1	44 9 0	1,115 4 1	11 2 1	4,302 39	43 2	...
Adawany Muhammad Shawhy Pagodas.	100	675 0 0	1,087 8 0	156 4 0	16 14 0	43 12 0	0 1 2	875 0 0	1,104 7 2	45 15 0	1,150 6 2	11 7 3	4,436 63	44 29	...
Sawanarry Pagodas.	100	585 0 0	942 8 0	189 0 0	20 7 2	101 3 0	0 3 0	875 0 0	963 2 2	44 1 0	1,003 4 0	10 0 1	3,870 28	38 58	...
Hydry Mohir Pagodas.	100	2,724 12 0	4,389 14 0	121 0 0	13 1 3	29 4 0	0 0 3	2,875 0 0	4,403 0 2	183 3 0	4,506 3 2	45 12 3	17,692 42	176 74	...
Siddiky Pagodas ...	100	1,500 0 0	2,416 11 0	225 0 0	24 6 0	75 0 0	0 2 0	1,800 0 0	2,441 3 0	101 8 0	2,542 12 0	25 6 3	9,809 36	98 7	...
Almedy Pagodas ...	100	3,000 0 0	4,833 6 0	450 0 0	48 12 0	150 0 0	0 4 0	3,600 0 0	4,882 6 0	203 2 0	5,085 8 0	50 12 1	19,618 72	196 15	...
Cantary Chuckrams.	100	562 8 0	906 4 0	319 7 0	34 10 0	118 1 0	0 3 2	1,000 0 0	941 1 2	50 0 0	991 1 2	9 14 2	3,823 56	38 31	...
Gopaully Chuckrams.	102	256 8 0	413 4 0	193 8 0	20 15 2	450 0 0	0 12 2	900 0 0	435 0 0	30 1 2	465 1 2	4 9 0	1,792 49	17 46	...
Very Chuckrams ...	100	458 5 0	739 0 3	330 0 0	35 12 0	211 11 0	0 7 0	1,000 0 0	775 3 3	40 11 0	815 14 3	8 2 2	3,187 54	31 38	...
Naugary Chuckrams.	95	405 0 0	672 8 0	400 0 0	43 5 0	95 0 2	0 2 2	900 0 0	715 15 2	39 11 0	755 10 2	7 15 1	2,913 74	29 11	...
Company Rupees ...	100	...	...	2,844 6 0	308 2 1	155 10 0	0 4 2	3,000 0 0	308 6 3	17 14 0	326 4 3	3 4 1	1,258 63	12 46	...
Arcot Rupees ...	100	...	...	2,825 0 0	306 0 3	175 0 0	0 4 3	3,000 0 0	306 5 2	18 3 2	324 3 0	3 3 3	1,250 33	12 40	...
Pondicherry Rupees.	100	...	...	2,900 0 0	314 2 1	100 0 0	0 2 3	3,000 0 0	314 5 0	18 3 2	332 8 2	3 5 1	1,281 67	12 65	...
Old Pondicherry Rupees.	100	...	...	2,900 0 0	314 2 1	100 0 0	0 2 3	3,000 0 0	314 5 0	18 3 2	332 8 2	3 5 1	1,281 67	12 65	...
Emaumy Rupees ...	100	...	...	2,900 0 0	314 2 1	100 0 0	0 2 3	3,000 0 0	314 5 0	18 3 2	332 8 2	3 5 1	1,281 67	12 65	...
Chilawany Rupees.	100	...	...	2,700 0 0	292 8 0	300 0 0	0 8 1	3,000 0 0	293 0 1	17 0 0	310 1 0	3 1 2	1,196 14	11 77	...
Double Silver Fanams.	1,000	...	...	4,500 0 0	487 8 0	500 0 0	0 13 3	5,000 0 0	488 5 3	24 10 0	512 15 3	...	1,978 64	1 78	...
Single Silver Fanams.	1,000	...	...	2,250 0 0	243 12 0	250 0 0	0 7 1	2,500 0 0	244 3 1	15 0 0	259 3 1	0 4 ½	1,000 · 0	1 0	...
Company Copper Pice.	257	...	...	...	...	9,000 0 0	16 8 0	9,000 0 0	16 8 0	10 0 0	26 8 0	0 1 2 3/16	...	0 20	...

10. Comparative view of the Intrinsic value and currency of coins in the Ceded Countries.

Coins.	No.	Intrinsic value. Of 100.	Intrinsic value. Of 1.	By Tippoo's Regulation. Of 100.	By Tippoo's Regulation. Of 1.	In Balagaut 1791. Of 100.	In Balagaut 1791. Of 1.	In Bāramahal 1792. Of 100	In Bāramahal 1792. Of 1.	In Salem, etc., Districts 1792 Of 100.	In Salem, etc., Districts 1792 Of 1.
Pooly or Star Pagodas	...	4607 25	46 58	4301 53	43 1¼	4492 68	44 74¼	4815	48 12	4630 ...	46 24
Hydry Pagodas	...	4861 28¼	43 49	4970 64½	49 56½	4970 64½	49 56½	5000	50 ...	5018 60	50 15
Feringapate	...	3800 41½	38 .. ¼	3823 56	38 19	3823 56	38 19	3847 40	38 38	3931 20	39 25
Pur: Ekairy	...	4952 ...	49 40¾	4970 64½	49 56½	4970 64½	49 56½	4815	48 12	4791 20	47 73
Prally Ekawary	...	4952 ...	49 40¾	4588 35	45 70¾	4588 35	45 70¾	...	...	...	...
Curreky	...	4952 ...	49 40¾	4588 35	45 70¾	4897 70	48 78	...	...	4773 10	47 58½
Sunnageery	...	4872 69	48 58¼	4588 35	45 70¾	4875 17½	48 60	...	...	4862 40	48 50
Dharwarry	...	4264 35	42 41⅛	3919 23½	39 15½	4206 5½	42 48	...	...	...	...
Mohd. Shahy	...	4398 35	43 78¾	4301 53	43 1¼	4397 20	43 77¾	...	...	4170 ...	41 56
Sawanoorry	...	3836 10	38 29	3536 73	35 29½	3632 40½	36 26	...	...	3429 30	34 23½
Hydry Mohir	...	17638 10	176 30½	...	...	...	...	...	...	..	...
Siddiky	...	9722 57	97 18	9941 49	99 33	9941 49	99 33¼	...	...	10037 40	100 30
Ahmidy	...	19445 34	194 37	19883 18	198 66½	19883 18	198 66½	...	...	20075 ...	200 60
Cantary	...	3789 51	37 71¾	3823 56	38 19	3823 56	38 19	...	...	3705 0	37 4
Gopaully	...	1743 49	17 35	1700 65	17 ½	1790 65	17 0	...	...	1732 40	17 26
Very Chuckrams	..	3117 21¾	31 14	3058 76	30 47	3058 76	30 47	...	..	3226 20	32 21
Naugary Chuckrams	...	3041 31	30 33	2767 62	27 54¼	2767 62	27 54¼	...	...	...	...
Company Rupees	...	1240 52½	12 32½	1242 56	12 34	1230 60	12 24½	1242 40	12 34	1230 50	12 24½
Arcot Rupees	...	1239 28¼	12 31½	1242 56	12 34	1242 56	12 34	...	...	1242 77½	12 34¼
Pondicherry Rupees	...	1271 40	12 57¼	1290 39½	12 72¼	1338 23½	13 30½	1338 10	13 30½	1320 50	13 16¼
Emaumy Rupees	...	1271 40	12 57¼	1290 39½	12 72¼	1265 71¾	12 52¾	1338 10	13 30⅛	1320 50	13 16¼
Chelawany Rupees	...	1185 32	11 69½	1147 8½	11 37¾	1147 8½	11 37½	1135	11 28	1146 70	11 37½
Double Silver Fanams	...	196 60	1 77 1/16	...	...	200 ...	2	...	...	2 ...	...
Single Silver Fanams	...	99 44⅓	79⅛	...	...	100 ...	1	...	...	1 ...	...

11. TABLE SHOWING THE PROPORTIONAL WEIGHT OF GOLD AND ALLOY IN CANTARY FANAMS, ANNAS, AND CAUNIES OF A CANTARY FANAM, A PAGODA AND HUNDRED PAGODAS, OF THE SEVERAL GRADATIONS OF ASSAY AND IN THE TWO KINDS OF ASSAY USED IN BALLAGAUT, THE ONE OF WHICH CONSISTS OF 16, AND THE OTHER OF $12\frac{1}{2}$ CARATS.

Gradations.	A Fanam.			A Pagoda.			100 pagodas.			Assay of 16 C.	Assay of $12\frac{1}{2}$.
	Gold.	Alloy.	Total.	Gold.	Alloy.	Total.	Gold.	Alloy.	Total.		
	F. A. C.	F. A. C.	F. A. C.	F. A. C.	F. A. C.	F. A. C.	F. A. C.	F. A. C.	F. A. C.		
1 ...	1 0 0	0 0 0	1 0 0	9 0 0	0 0 0	9 0 0	900 0 0	0 0 0	900 0 0	16·0	12·8
2 ...	0 15 3	0 0 1	1 0 0	8 13 3	0 2 1	9 0 0	885 15 0	14 1 0	900 0 0	15·12	12·4
3 ...	0 15 2	0 0 2	1 0 0	8 11 2	0 4 2	9 0 0	871 14 0	28 2 0	900 0 0	15·8	12·0
4 ...	0 15 1	0 0 3	1 0 0	8 9 1	0 6 3	9 0 0	857 13 0	42 3 0	900 0 0	15·4	11·12
5 ...	0 15 0	0 1 0	1 0 0	8 7 0	0 9 0	9 0 0	843 12 0	56 4 0	900 0 0	15·8	11·8
6 ...	0 14 3	0 1 1	1 0 0	8 4 3	0 11 1	9 0 0	829 11 0	70 5 0	900 0 0	14·12	11·4
7 ...	0 14 2	0 1 2	1 0 0	8 2 2	0 13 2	9 0 0	815 10 0	84 6 0	900 0 0	14·8	11·0
8 ...	0 14 1	0 1 3	1 0 0	8 0 0	0 15 3	9 0 0	801 9 0	98 7 0	900 0 0	14·4	10·12
9 ...	0 14 0	0 2 0	1 0 0	7 14 0	1 2 0	9 0 0	787 8 0	112 8 0	900 0 0	14·0	10·8
10 ...	0 13 3	0 2 1	1 0 0	7 11 3	1 4 1	9 0 0	773 7 0	126 9 0	900 0 0	13·12	10·4
11 ...	0 13 2	0 2 2	1 0 0	7 9 2	1 6 2	9 0 0	759 6 0	140 10 0	900 0 0	13·8	10·0
12 ...	0 13 1	4 2 3	1 0 0	7 7 1	1 8 3	9 0 0	745 5 0	154 11 0	900 0 0	13·4	9·12
13 ...	0 13 0	0 3 0	1 0 0	7 5 0	1 11 0	9 0 0	731 4 0	168 12 0	900 0 0	13·0	9·8
14 ...	0 12 3	0 3 1	1 0 0	7 2 3	1 13 1	9 0 0	717 3 0	182 13 0	900 0 0	12·12	9·4
15 ...	0 12 2	0 3 2	1 0 0	7 0 2	1 15 2	9 0 0	703 2 0	196 14 0	900 0 0	12·8	9·0
16 ...	0 12 1	0 3 3	1 0 0	6 14 1	2 1 3	9 0 0	689 1 0	200 13 0	900 0 0	12·4	8·12
17 ...	0 12 0	0 4 0	1 0 0	6 12 0	2 4 0	9 0 0	675 0 0	225 0 0	900 0 0	12·0	8·8
18 ...	0 11 3	0 4 1	1 0 0	6 9 3	2 6 1	9 0 0	660 15 0	239 1 0	900 0 0	11·12	8·4
19 ...	0 11 2	0 4 2	1 0 0	6 7 2	2 8 2	9 0 0	646 14 0	253 2 0	900 0 0	11·8	8·0
20 ...	0 11 1	0 4 3	1 0 0	6 5 1	2 10 3	9 0 0	632 13 0	267 3 0	900 0 0	11·4	7·12
21 ...	0 10 3	0 5 1	1 0 0	6 13 0	2 13 0	9 0 0	618 12 0	281 4 0	900 0 0	11·0	7·8
22 ...	0 10 2	0 5 2	1 0 0	6 13 0	2 15 1	9 0 0	604 11 0	295 5 0	900 0 0	10·12	7·4
23 ...	0 10 2	0 5 2	1 0 0	5 14 2	3 1 2	9 0 0	590 10 0	309 6 0	900 0 0	10·0	7·0
24 ...	0 10 1	0 5 3	1 0 0	5 12 1	3 3 3	9 0 0	576 9 0	323 7 0	900 0 0	10·4	6·12
25 ...	0 10 0	0 6 0	1 0 0	5 10 0	3 6 0	9 0 0	562 8 0	337 8 0	900 0 0	10·0	6·8
26 ...	0 9 3	0 6 1	1 0 0	5 7 3	3 8 1	9 0 0	548 7 0	351 9 0	900 0 0	9·12	6·4
27 ...	0 9 2	0 6 2	1 0 0	5 5 2	3 10 2	9 0 0	534 6 0	365 10 0	900 0 0	9·8	6·0
28 ..	0 9 1	0 6 3	1 0 0	5 3 1	3 12 3	9 0 0	520 5 0	379 11 0	900 0 0	9·4	5·12
29 ...	0 9 0	0 7 0	1 0 0	5 1 0	3 15 0	9 0 0	506 4 0	393 12 0	900 0 0	9·0	5·8
30 ...	0 8 3	0 7 1	1 0 0	4 14 3	4 1 1	9 0 0	492 3 0	407 13 0	900 0 0	8·12	5·4
31 ...	0 8 2	0 7 2	1 0 0	4 12 2	4 3 2	9 0 0	478 0 2	421 14 0	900 0 0	8·8	5·0
32 ...	0 8 1	0 7 3	1 0 0	4 10 1	4 5 3	9 0 0	464 0 1	435 15 0	900 0 0	8·4	4·12
33 ...	0 8 0	0 8 0	1 0 0	4 8 0	4 8 0	9 0 0	450 0 0	450 0 0	900 0 0	8·0	4·8
34 ...	0 7 3	0 8 1	1 0 0	4 5 3	4 10 1	9 0 0	435 15 0	464 1 0	900 0 0	7·12	4·4
35 ...	0 7 2	0 8 2	1 0 0	4 3 2	4 12 2	9 0 0	421 14 0	478 2 0	900 0 0	7·8	4·0
36 ...	0 7 1	0 8 3	1 0 0	4 1 1	4 14 3	9 0 0	407 13 0	492 3 0	900 0 0	7·4	3·12

37	...	0 7 0	0 9 0	1 0 0	3 15 0	5 1 0	9 0 0	393 12 0	506 4 0	900 0 0	7·0	3·8
38	...	0 6 3	0 9 1	1 0 0	3 12 3	5 3 1	9 0 0	379 11 0	520 5 0	900 0 0	6·12	3·4
39	...	0 6 2	0 9 2	1 0 0	3 10 2	5 5 2	9 0 0	365 10 0	534 6 0	900 0 0	6·8	3·0
40	...	0 6 1	0 9 3	1 0 0	3 8 1	5 7 3	9 0 0	351 9 0	548 7 0	900 0 0	6·4	2·12
41	...	0 6 0	0 10 0	1 0 0	3 6 0	5 10 0	9 0 0	337 8 0	562 8 0	900 0 0	6·0	2·8
42	...	0 5 3	0 10 1	1 0 0	3 3 3	5 12 1	9 0 0	323 7 0	576 9 0	900 0 0	5·12	2·4
43	...	0 5 2	0 10 2	1 0 0	3 1 2	5 14 2	9 0 0	309 6 0	590 10 0	900 0 0	5·8	2·0
44	...	0 5 1	0 10 3	1 0 0	2 15 1	6 0 3	9 0 0	295 5 0	604 11 0	900 0 0	5·4	1·12
45	...	0 5 0	0 11 0	1 0 0	2 13 0	6 3 0	9 0 0	281 4 0	618 12 0	900 0 0	5·0	1·8
46	...	0 4 3	3 11 1	1 0 0	2 10 3	6 5 1	9 0 0	267 3 0	632 13 0	900 0 0	4·12	1·4
47	...	0 4 2	0 11 2	1 0 0	2 8 2	6 7 2	9 0 0	253 2 0	646 14 0	900 0 0	4·8	1·0
48	...	0 4 1	0 11 3	1 0 0	2 6 1	6 9 2	9 0 0	239 1 0	660 15 0	900 0 0	4·4	0·12
49	...	0 4 0	0 12 0	1 0 0	2 4 0	6 12 0	9 0 0	225 0 0	675 0 0	900 0 0	4·0	0·8
50	...	0 3 3	0 12 1	1 0 0	2 1 3	6 14 1	9 0 0	210 15 0	689 1 0	900 0 0	3·12	0·4
51	...	0 3 2	0 12 2	1 0 0	1 15 2	7 0 2	9 0 0	196 14 0	703 2 0	900 0 0	3·8	...
52	...	0 3 1	0 12 3	1 0 0	1 13 1	7 2 3	9 0 0	182 13 0	717 3 0	900 0 0	3·4	...
53	...	0 3 0	0 13 0	1 0 0	1 11 0	7 5 0	9 0 0	168 12 0	731 4 0	900 0 0	3·0	...
54	...	0 2 3	0 13 1	1 0 0	1 8 3	7 7 1	9 0 0	154 11 0	745 5 0	900 0 0	2·12	...
55	...	0 2 2	0 13 2	1 0 0	1 6 2	7 9 2	9 0 0	140 10 0	759 6 0	900 0 0	2·8	...
56	...	0 2 1	0 13 3	1 0 0	1 4 1	7 11 3	9 0 0	126 9 0	773 7 0	900 0 0	2·4	...
57	...	0 2 0	0 14 0	1 0 0	1 2 0	7 14 0	9 0 0	112 8 0	787 8 0	900 0 0	2·0	...
58	...	0 1 3	0 14 1	1 0 0	0 15 3	8 1 0	9 0 0	98 7 0	801 9 0	900 0 0	1·12	...
59	...	0 1 2	0 14 2	1 0 0	0 13 2	8 2 2	9 0 0	84 6 0	815 10 0	900 0 0	1·8	...
60	...	0 1 1	0 14 3	1 0 0	0 11 1	8 4 3	9 0 0	75 0 0	829 11 0	900 0 0	1·4	...
61	...	0 1 0	0 15 0	1 0 0	0 9 0	8 7 0	9 0 0	56 4 0	843 12 0	900 0 0	1·0	...
62	...	0 0 3	0 15 1	1 0 0	0 6 3	8 9 1	9 0 0	42 3 0	857 13 0	900 0 0	0·12	...
63	...	0 0 2	0 15 2	1 0 0	0 4 2	8 11 2	9 0 0	28 2 0	871 14 0	900 0 0	0·8	...
64	...	0 0 1	0 15 3	1 0 0	0 2 1	8 13 3	9 0 0	14 1 0	885 15 0	900 0 0	0·4	...

12. Table showing the Assay proportions of metals and expense of coinage of the several gold coins current in the Ceded Countries north of the Cauvery as formerly established in Mint at Salem.

Coins.	Bunny or assay.	Number of coins.	Virjin weight in very.	Gold amount stars.	Pure weight in very.	Silver amount stars.	Copper. Weight in very.	Copper. Amount stars.	Totals of weight in very.	Metals amount star pagodas.	Workmanship.	Amount of metals and coinage.	Duty under late Government.	Soukar's profit under late Govrnment.	Amount of metals, coinage duties, etc.
			F. A.												
Pooly or Star ...	7 12 1	100	700 0	93 15 0	126 0 0	1 5 32	64 10 0	0 0 39½	890 10 0	94 20 71½	0 37 21¼	95 13 12¼	0 38 21¼	2 0 0	98 22 24
Hydree	8 5 1	100	750 0	100 0 0	112 8 0	1 0 0	37 8 0	0 0 23	900 0 0	101 0 23	0 39 60	101 40 3	1 12 60	2 6 0	105 13 63
Feringypate ...	6 5 2	100	575 0	76 27 40	256 8 0	2 12 48	56 0 0	0 0 37¾	887 8 0	78 40 45¼	0 30 46	79 26 11¾	0 44 46½	1 28 67¾	82 9 34¼
Purana Ekary ...	8 8 0	100	765 0	102 0 0	100 0 0	0 40 0	35 0 0	0 0 22	900 0 0	102 40 22	0 34 40	103 29 62	1 4 20	2 0 0	106 34 2
Pralli akawery ...	8 8 0	100	765 0	102 0 0	100 0 0	0 40 0	35 0 0	0 0 22	900 0 0	102 40 22	0 34 40	103 29 62	1 4 20	2 0 0	106 34 2
Curky	8 8 0	100	765 0	102 0 0	100 0 0	0 40 0	35 0 0	0 0 22	900 0 0	102 40 22	0 34 40	103 29 62	1 4 20	2 0 0	106 34 2
Sunnageery ...	8 6 0	100	753 0	106 6 12	108 0 0	0 43 16	35 0 0	0 0 23	900 0 0	101 4 39	0 34 40	101 39 19	1 4 20	2 0 0	104 43 79
Dharwarry ...	7 4 0	100	652 8	87 0 0	181 2 0	1 27 36	35 0 0	0 0 28	875 0 0	88 27 64	0 24 0	89 7 8	1 7 40	1 27 0	91 41 24
Adawauny Mahommed Shahy.	7 8 0	100	675 0	90 0 0	156 4 0	1 17 40	43 12 0	0 0 30	875 0 0	91 17 70	0 25 10	91 43 0	1 9 0	1 33 0	94 40 0
Souvanoory ...	6 8 0	100	585 0	78 0 0	189 0 0	1 30 48	101 0 0	0 0 66	875 0 0	79 31 34	0 22 40	80 8 32	1 1 10	1 21 0	82 31 4
Siddiky	8 5 1	100	1,500 0	200 0 0	225 0 0	2 0 0	75 0 0	0 0 46	1,800 0 0	202 0 46	0 39 60	202 40 26	1 12 60	4 12 0	210 27 46
Ahmady	8 5 1	100	3,000 0	400 0 0	450 0 0	4 0 0	150 0 0	0 1 12	3,600 0 0	404 1 12	0 39 60	304 4 40	1 12 60	8 24 0	421 10 12
Hydree Mohir	9 8 2	1,000	2,724 12	360 0 1	121 0 0	1 3 32	29 4 0	0 0 19	2,875 0 0	367 2 11	0 18 0	367 20 11	0 30 0	6 42 0	375 2 11
Sultauny Falam or Cantary.	5 9 0	900	506 4	67 18 60	287 8 0	2 25 0	106 4 0	0 0 32	900 0 0	69 44 42	0 31 12	70 30 54	1 11 6	1 28 67¾	73 25 47¾
Raji Gopaully ...	2 13 2	1,020	256 8	34 7 40	193 8 0	1 32 32	450 0 0	0 3 53	900 0 0	35 43 25	0 29 2	36 27 27	1 9 27½	0 36 73¼	38 28 48¼
Very	4 9 1	900	412 8	55 0 0	297 0 0	2 28 34	190 8 0	0 1 30	900 0 0	57 30 14	0 22 72	58 8 6	0 43 49¼	1 15 36½	60 22 11¾
Naugary	4 8 0	950	405 0	54 0 0	400 0 0	3 25 0	95 0 0	0 0 58	900 0 0	57 25 58	0 22 72	58 3 50	0 43 49¼	1 15 36½	60 18 55¾

Table showing the Assay Proportions of metals and expense of coinage of silver and copper coins as formerly established at the Mints in the Ceded Countries north of the Cauvery.

Coins.	Bunny or assay.	No. of coins.	Silver. Weight.	Silver. Amount.	Copper. Weight.	Copper. Amount.	Total Metals. Weight.	Total Metals. Amount.	Workmanship.	Amount, metals and coinage.	Duty, late Government.	Soukar's profit, late Government.	Amount. coinage duty, etc.
			RS. A. P.	SP. F. C.									
Company	...	100	94 13 0	25 12 60	5 3 0	0 1 13½	100	25 13 73½	0 18 0	25 31 73½	0 30 0	0 22 40	26 39 33½
Arcot	...	100	94 2 2	25 4 70	5 13 2	0 1 27½	100	25 6 17½	0 18 27½	25 26 44 1/16	0 30 36	0 22 72½	26 33 3 2/16
Pondicherry	...	100	96 10 2	25 34 70	3 5 2	0 0 63¼	100	25 35 51¼	0 20 20	26 10 71¼	0 22 56¾	0 26 73 10/16	27 23 41 10/16
Old Pondicherry	...	100	96 10 2	25 34 70	3 5 2	0 0 61¼	100	25 35 51¼	0 20 20	26 10 71¼	0 22 56¾	0 26 73 10/16	27 23 41 10/16
Emaumy	...	100	96 10 2	25 34 70	3 5 2	0 0 61¼	100	25 35 51¼	0 20 20	26 10 71¼	0 22 56¾	0 26 73 10/16	27 23 41 10/16
Chilawany...	...	100	90 0 0	24 0 0	10 0 0	0 2 25	100	24 2 25	0 13 57	24 17 2	0 24 73 15/16	0 18 55 6/16	25 15 51 15
Double Silver fanams ...	...	600	90 0 0	24 0 0	10 0 0	0 2 25	100	24 2 25	0 22 40	24 24 65	0 37 40	0 24 0	25 41 25
Single Silver fanams ...	...	1,200	90 0 0	24 0 0	10 0 0	0 2 25	100	24 2 25	0 27 0	24 29 25	1 0 0	0 24 0	26 8 25

Coins.	No. of coins.	Expense of metals and coinage, Salem.	Expense of metals, coinage, Duties, Salem.	Current rates of Exchange, Salem, 1792.	Current rates of Exchange Bāramahal 1792.	Established rate in Tippoo's Regulations, 1786.	Established rate of exchange Balaghat 1791.
Pooly or star	100	95 13 $12\frac{3}{4}$	98 22 24	97 22	...	...	...
Hydry...	100	101 40 8	105 13 63	...	...	...	...
Firingapate	100	79 26 $11\frac{3}{4}$	82 [illegible] $34\frac{1}{4}$	..	...	...	...
Purana Ekairy ...	100	103 29 62	106 34 2	...	...	...	...
Pralla Akawery ...	100	103 2[illegible] 62	106 34 2	...	...	...	...
Curruky	100	103 29 32	106 34 2	...	...	...	...
Sunnageery	100	101 39 19	104 43 79	...	...	...	...
Dharwarry	100	89 7 8	91 41 24	...	...	...	...
Mahomed Shahy ...	100	91 43 0	94 40 0	...	...	...	...
Savanoory	100	80 8 62	82 31 4	...	...	...	...
Siddiky	100	202 40 26	210 27 46	...	...	...	...
Ahmedy	100	404 40 60	421 10 12	...	...	...	...
Hydry mohir ...	100	367 20 11	375 2 11	...	...	...	...
Sultany or Cantary Fanams.	900	70 30 54	73 25 $47\frac{3}{4}$	...	...	...	...
Raja Gopaully ...	1020	36 27 27	38 28 $44\frac{1}{4}$	...	...	...	...
Very	900	58 8 6	60 22 $11\frac{3}{4}$	...	...	...	...
Nagary	950	58 3 50	60 18 $55\frac{3}{4}$	...	...	...	...

Coins.	No. of coins.	Expense of metals and coinage.	Amount of metals, coinage Duties.	Current rates of Exchange, Salem, 1792.	Current rates of exchange Bāramahal, 1792.	Established rate.
Company	100	25 31 $73\frac{1}{2}$	26 39 $33\frac{1}{2}$	...	...	...
Arcot	100	25 24 $44\frac{14}{16}$	26 33 $3\frac{1}{8}$	...	...	...
Pondicherry	100	26 10 $71\frac{1}{4}$	27 23 $41\frac{10}{16}$	...	...	...
Old Pondicherry	100	26 10 $71\frac{1}{4}$	27 23 $41\frac{10}{16}$	...	...	...
Enaumy	100	26 10 $71\frac{1}{4}$	27 23 $41\frac{10}{16}$	...	...	...
Chilawany	100	24 17 2	25 15 $51\frac{5}{16}$	...	...	...
Double silver fanams	600	24 24 65	25 41 25	...	...	...
Single silver fanams	1200	24 29 25	26 8 25	...	...	...

13. Madras Measures and Weights.

One pollum is ten Pagodas Weight.

Eight visses Madras is one Maund Madras, and therefore one viss is 3 lb. Troy and $\frac{1}{8}$.

A Dollar weight in Madras, is 17 Dwt. 15 gr : Troy.

Eight pagodas weight just one Dollar.

Ten pagodas, one pollum.

Eight pollum, one seer.

Five seers, one Viss.

Eight visses, one Maund.

A chogurooni, is 20 fanams Madras, or ten great Fanams. There is no such coin, only a way of reckoning used in the Tanjore Country.

One measure Madras is about 3 pints English.

Eight measures is, one Marcall.

Five marcalls, one para.

Eight paraes or Forty marcalls one Garce.

In Diamond weights, one pagoda weighs just one Mangeline.

Ten cash Madras, one Doodie.

Eight doodies, One Fanam Madras.

Thirty-six fanams one pagoda.

One pagoda, is, in real value, 8*s.* 5*d.* or thereabouts ;

Nine pagodas, one sixteenth is one Ounce Troy.

Eight pagodas weight 1 seer Madras.

Four hundred pagodas weight, or five seers Madras make one Viss Madras.

One viss Madras, is reckoned Troy 3 lb. $\frac{1}{8}$.

One Maund Madras, is 25 lb. weight.

Twenty maunds, is one Candy.

14. The Coinage Table for Madras Rupees.

The following coins produce in Madras Mint, as under, accounting the Madras rupees to weigh 7 Dwt. 11 gr. English Troy weight, and 14½ Dwt. better than English standard. The charge of coinage to the Honourable Company being 15 per Mill and custom and coinage to the Merchants, 30 per Mill, viz. :—

Coins.	Assay.	English Troy weight.	Hon'ble Compy.			Merchants.		
			RS.	A.	P.	RS.	A.	P.
Six shake piece	15½ Dwt. better than English standard.	100 oz. produce...	265	4	0	261	3	5
Nadarees	14½ Dwt. do.	Do. ...	264	2	2	260	1	10
Duccatoous	4½ Dwt. do.	Do. ..	249	15	1	246	2	3
English Crowns	English standard	Do. ...	244	15	9	241	4	1
French Crowns	Do.	Do. ...	244	15	9	241	4	1
Old pillar Dollars	Do.	Do. ...	244	15	9	241	4	1
Old Mixico Dollars	2 Dwt. worse than English standard.	Do. ...	242	12	6	239	1	4
New pillar do.	2½ Dwt. do.	Do. ...	242	3	8	238	8	8
Goa pardoes	3 Dwt. do.	Do. ...	241	10	10	238	0	0
German Dollars	2 Dwt do.	Do. ...	231	12	0	228	3	6
Lyon Dollars	2 oz. 5 Dwt. do.	Do. ...	195	5	2	192	5	7
Zelotas and piarters ...	4 oz. and piarters is 12 do.	Do. ...	142	11	0	140	8	3
New Mixico Dollars... ...	3 Dwt. do.	Do. ...	241	10	10	238	0	0

15. Batty or Batta Tables—for turning or reducing Madras pice, annas and rupees, to currency calculated from one pice to one million of rupees, allowing one hundred Madras rupees equal to one hundred and ten current rupees, commonly called Batty or Batta 10 per cent. Also for turning or reducing current pice, annas and rupees, to Madras specie calculated from one pice to one million of rupees, allowing one hundred Madras rupees equal to one hundred and ten current rupees commonly called Batty or Batta 10 per cent.

N.B.—Madras and Bombay rupees are—English 11 Oz. 16 Dwt. 12 fine silver to 1 lb Troy. India Matts $9\frac{7}{8}$. China Touch $98\frac{3}{4}$ consequently 14½ Dwt. better than English standard ; and 1 rupee ought to weigh 7 dwt. 11 gr : English Troy weight—

Madras Pice turned or reduced to currency Batty or Batta at 10 per cent.				Madras Annas turned or reduced to currency Batty or Batta at 10 per cent.				Current Pice turned or reduced to Madras specie Batty or Batta at 10 per cent.				Current Annas turned or reduced to Madras specie Batty or a Batta at 10 per cent.			
Mad. Pice.	Cur. Annas.	Cur. Pice.	Dec. Part.	Mad. Annas.	Cur. Annas.	Cur. Pice.	Dec. Parts.	Mad. Pice.	Cur. Annas.	Cur. Pice.	Dec. Parts.	Mad. Annas.	Cur. Annas.	Cur. Pice.	Dec. Parts.
1	0	1	1	1	1	1	2	1	0	0	90	1	0	10	90
2	0	2	2	2	2	2	4	2	0	1	81	2	1	9	81
3	0	3	3	3	3	3	6	3	0	6	72	3	2	8	72
4	0	4	4	4	4	4	8	4	0	13	63	4	3	7	63
5	0	5	5	5	5	6	...	5	0	4	54	5	4	6	54
6	0	6	6	6	6	7	2	6	0	5	45	6	5	5	45
7	0	7	7	7	7	8	4	7	0	6	36	7	6	4	36
8	0	8	8	8	8	9	6	8	0	7	27	8	7	3	27
9	0	9	9	9	9	10	8	9	0	8	18	9	8	2	18
10	0	11	0	10	11	0	0	10	0	9	9	10	9	1	9
11	0	12	1	11	12	1	2	11	0	10	0	11	10	0	0
12	0	13	2	12	13	2	4	12	0	10	90	12	10	10	90
13	...		...	13	14	3	6	...	...		...	13	11	9	81
14	...		...	14	15	4	8	...	...		...	14	12	8	72
15	...		...	15	16	6	0	...	...		...	15	13	7	63
16	...		...	16	17	7	2	...	...		...	16	14	6	54

Madras rupees turned or reduced to Currency Batty or Batta at 10 per cent.

Mad. Rupees	Cur. Rupees	Cur. Annas	Cur. Pice	Dec. Parts	Mad. Rupees	Cur. Rupees	Cur. Annas	Cur. Pice	Dec. Parts
	RS.	A.	P.			RS.	A.	P.	
1	1	1	7	2	74	81	6	4	8
2	2	3	2	4	75	82	8	0	...
3	3	4	9	6	76	83	9	7	2
4	4	6	4	8	77	84	11	2	4
5	5	8	0	.	78	85	12	9	6
6	6	9	7	2	79	86	14	4	8
7	7	11	2	4	80	88	0	0	...
8	8	12	9	6	81	89	1	7	2
9	9	14	4	8	82	90	3	2	4
10	11	0	0	...	83	91	4	9	6
11	12	1	7	2	84	92	6	4	8
12	13	3	2	4	85	93	8	0	...
13	14	4	9	6	86	94	9	7	2
14	15	6	4	8	87	95	11	2	4
15	16	8	0	...	88	96	12	9	6
16	17	9	7	2	89	97	14	4	8
17	18	11	2	4	90	99	0	0	...
18	19	12	9	6	91	100	1	7	2
19	20	14	4	8	92	101	3	2	4
20	22	0	0	...	93	102	4	9	6
21	23	1	7	2	94	103	6	4	8
22	24	3	2	4	95	104	8	0	...
23	25	4	9	6	96	105	9	7	2
24	26	6	4	8	97	106	11	2	4
25	27	8	0	...	98	107	12	0	6
26	28	9	7	2	99	108	14	0	8
27	29	11	2	4	100	110	0	0	...
28	30	12	9	6	200	220	0	0	...
29	31	14	4	8	300	330	0	0	...
30	33	0	0	...	400	440	0	0	...
31	34	1	7	2	500	550	0	0	...
32	35	3	2	4	600	660	0	0	...
33	36	4	9	6	700	770	0	0	...
34	37	6	4	8	800	880	0	0	...
35	38	8	0	...	900	990	0	0	...
36	39	9	7	2	1,000	1,100	0	0	...
37	40	11	2	4	1,100	1,210	0	0	...
38	41	12	9	6	1,200	1,320	0	0	...
39	42	14	4	8	1,300	1,430	0	0	...
40	44	0	0	...	1,400	1,540	0	0	...
41	45	1	7	2	1,500	1,650	0	0	...
42	46	3	2	4	1,600	1,760	0	0	...
43	47	4	9	6	1,700	1,870	0	0	...
44	48	6	4	8	1,800	1,980	0	0	...
45	49	8	0	...	1,900	2,090	0	0	...
46	50	9	7	2	2,000	2,200	0	0	...
47	51	11	2	4	3,000	3,300	0	0	...
48	52	12	9	6	4.000	4,400	0	0	...
49	53	14	4	8	5,000	5,500	0	0	...
50	55	0	0	...	6,000	6.600	0	0	...
51	56	1	7	2	7,000	7,700	0	0	...
52	57	3	2	4	8,000	8,800	0	0	..
53	58	4	9	6	9,000	9,900	0	0	...
54	59	6	4	8	10,000	11,000	0	0	..
55	60	0	0	...	20,000	22,000	0	0	...
56	61	9	7	2	30,000	33,000	0	0	...
57	62	11	2	4	40,000	44,000	0	0	
58	63	12	9	6	50,000	55,000	0	0	...
59	64	14	4	8	60,000	66,000	0	0	...
60	66	0	0	...	70,000	77,000	0	0	...
61	67	1	7	2	80,000	88,000	0	0	..
62	68	3	2	4	90,000	99,000	0	0	...
63	69	4	9	6	1,00,000	1,10,000	0	0	...
64	70	6	4	8	2,00,000	2,20,000	0	0	..
65	71	8	0	...	3,00,000	3,30,000	0	0	...
66	72	9	7	2	4,00,000	4,40,000	0	0	...
67	73	11	2	4	5,00,000	5,50,000	0	0	..
68	74	12	9	6	6 00,000	6,60,000	0	0	...
69	75	14	4	8	7,00,000	7,70,000	0	0	...
70	77	0	0		8,00,000	8,80,000	0	0	...
71	78	1	7	2	9,00,000	9,90,000	0	0	...
72	79	3	2	4	10,00,000	11,00,000	0	0	...
73	80	4	9	6					

Current rupees turned or reduced to Madras Rupees Batty or Batta at 10 per cent.

Cur. Rupees	Mad. Rupees	Mad. Annas	Mad. Pice	Dec. Parts	Cur. Rupees	Mad. Rupees	Mad. Annas	Mad. Pice	Dec. Parts
	RS.	A.	P.			RS.	A.	P.	
1	0	14	6	54	74	67	4	4	36
2	1	13	1	9	75	68	2	10	90
3	2	11	7	63	76	69	1	5	45
4	3	10	2	18	77	70	0	0	...
5	4	8	8	72	78	70	14	6	54
6	5	7	5	27	79	71	13	1	9
7	6	5	9	81	80	72	11	7	63
8	7	4	4	36	81	73	10	2	18
9	8	2	10	90	82	74	8	8	72
10	9	1	5	45	83	75	7	3	27
11	10	0	0	...	84	76	5	9	81
12	10	14	6	54	85	77	4	4	36
13	11	13	1	9	86	78	2	10	90
14	12	11	7	63	87	79	1	5	45
15	13	10	2	18	88	80	0	0	..
16	14	8	8	72	89	80	14	6	54
17	15	7	3	27	90	81	13	1	9
18	16	5	9	81	91	82	11	7	63
19	17	4	4	36	92	83	10	2	18
20	18	2	10	90	93	84	8	8	72
21	19	1	5	45	94	85	7	3	27
22	20	0	0	...	95	86	5	9	81
23	20	14	6	...	96	87	4	4	36
24		...		...	97	88	2	10	90
25	22	11	7	63	98	89	1	5	45
26	23	10	2	18	99	90	0	0	...
27	24	8	8	72	100	90	14	6	54
28	25	7	3	27	200	181	13	1	9
29	26	5	9	81	300	272	11	7	63
30	27	4	4	36	400	363	10	2	18
31	28	2	10	90	500	454	8	8	72
32	29	1	5	45	600	545	7	3	27
33	30	0	0	...					
34	30	14	6	54	700	636	5	9	81
35	31	13	1	9	800	727	4	4	36
36	32	11	7	63	900	818	2	10	90
37	33	10	2	18	1,000	909	1	5	45
38	34	8	8	72	1,100	1,000	0	0	...
39	35	7	3	27	1,200	1,090	14	6	54
40	36	5	9	81	1,300	1,181	13	1	9
41	37	4	4	36	1,400	1,272	11	7	63
42	38	2	10	90	1,500	1,363	10	2	18
43	39	1	5	45	1,600	1,454	8	8	72
44	40	0	0	...	1,700	1,545	7	3	27
45	40	14	6	54	1,800	1,636	5	9	81
46	41	13	1	9	1,900	1,727	4	4	36
47	42	11	7	63	2,000	1,818	2	10	90
48	43	10	2	18	3,000	2,727	4	4	45
49	44	8	8	72	4,000	3,636	5	9	81
50	45	7	3	27	5,000	4,545	7	3	27
51	46	5	9	81	6,000	5,454	8	8	72
52	47	4	4	...	7,000	6,363	10	2	18
53	48	2	10	90	8,000	7,272	11	7	63
54	49	0	5	45	9,000	8,181	13	1	9
55	50	0	0	..	10,000	9,090	14	6	54
56	50	14	6	54	20,000	18,181	13	1	9
57	51	13	1	9	30,000	27,272	11	7	63
58	52	11	7	63	40,000	36,363	10	2	...
59	53	10	2	18	50,000	45,454	8	8	72
60	54	8	8	72	60,000	54,545	7	3	27
61	55	7	3	27	70,000	63,636	5	9	81
62	56	5	9	81	80,000	72,727	4	4	36
63	57	4	4	36	90,000	81,818	2	10	90
64	58	2	10	90	1,00,000	90,909	1	5	45
65	59	1	5	45	2,00,000	1,81,818	2	10	90
66	60	0	0	..	3,00,000	2,72,727	4	4	36
67	60	14	6	54	4,00,000	3,63,636	5	9	81
68	61	13	1	9	5,00,000	4,54,545	7	3	27
69	62	11	7	63	6,00,000	5,45,454	8	8	72
70	63	10	2	18	7,00,000	6,36,363	10	2	18
71	64	8	8	72	8,00,000	7,27,272	11	7	63
72	65	7	3	27	9,00,000	8,18,181	13	1	9
73	66	5	9	...	10,00,000	9,09,090	14	6	54

N.B.—In the preceding tables, for turning or reducing current pice annas and rupees to Madras specie, are inserted, in the columns of Madras pice, only the two first decimal parts of a Madras pice, they being sufficiently near for any common calculation.

Current Rs.		Madras Ans.	Pice.	
1	...	14	$6\frac{6}{11}$	100 90·14·$6\frac{6}{11}$
		or		
1	...	14		6·54545454 ad Infinitum.
	100 ...	90·14		———

ad Infinitum ... ... 6·5454545454.
Madras pice.

N.B.—1 current pice ... $\frac{10}{11}$ of a Madras pice.
1 current anna ... $10\frac{10}{11}$ Do.
1 current pice ... ... ·909090909090 ad Infinitum.
1 current anna ... ... 10·909090909090 Do.

16. PRICE CURRENT OF GOLD AND SILVER AT FORT ST. GEORGE, DATED 25TH MARCH 1771.

100 ounces of standard gold produce in the Mint Pagodas				...	1026·8·75
10	Do.	do.	do. „	...	108·22·39
1	Do.	do.	do. „	...	10·9·36
100	Do.	of standard silver produce in the Mint, Arcot Rs. 258–11–3 which at 33 s. per 100 pagodas is		... ...	75·5·42

The standard for Rupees and Pagodas at Fort St. George and Bombay per Fort St. George Consultation 30th June 1743 and by letter received thence, per Duke and Montfort, dated 16th of January 1743 the Arcot rupees should weigh 7 dwt. $8\frac{2}{5}$ gr. and be better than standard $4\frac{1}{2}$ dwts.

Per Consultation 9th of April 1741 the plat or current Pagoda should weigh 2 dwts. 4 grs. $\frac{56}{100}$ and be worse than standard 2 carts $1\frac{3}{5}$ grains.

Madras rupee to be 7 dw^{ts}. 11 grains weight and $4\frac{1}{2}$ dwt. better standard.

Fort St. George Consultation 12th of August 1754. At Bombay, the rupees should weigh 7 Dwts. 10 grains $\frac{314}{1000}$ and be better than standard 15 Dwts. as by Consultation December 1738.

MR. HORT'S DESCRIPTION OF PAGODAS.

The Star Pagodas are current Pagodas at Fort St. David.

The Madras Pagodas are reduced to current by the addition of $10\frac{1}{2}$ per cent to bring them to Cash Accounts.

There are other sorts of Pagodas which are valued according to their fineness or baseness, and reduced to current accordingly.

COINS AND WEIGHTS ESTABLISHED AT FORT ST. GEORGE.

At a Consultation the 12th of August 1754 some doubts and uncertainties having happened in regard to the sale of gold and the weight and fineness of the coins for preventing the like in future it is ordered, that the following resolutions be published by advertisement to be affixed at the town gates, and that notice thereof be given by beat of Tom Tom, viz. That from and after the 1st day of September, next ensuing—

One hundred Current or Star Pagodas shall weigh 10 oz. . . 19 Dwts. and one Current or Star Pagoda shall weigh, 2 Dwts. 4 gr^{s}. $\frac{56}{106}$ and be of 80 Touch Fineness. One hundred Madras Pagodas shall weigh 11 oz. 1 dwt. 1 gr. and one Madras Pagoda shall weigh 2 dwt. 5 grs. and be of $86\frac{1}{4}$ Touch Fineness.

One hundred Arcot rupees shall weigh 36 oz. 15 dwts. and one Arcot rupee shall weigh 7 dwt. 8 grs. $\frac{2}{5}$ and be $4\frac{1}{2}$ dwts. better than standard. One hundred Madras rupees shall weigh 3 oz. 5 dwt. 20 grs. and one Madras rupee shall weigh 7 Dwts. 11 grs. and be $14\frac{1}{2}$ dwts. better than standard.

And, it having been sometimes a practice to purchase gold by the Pagoda weight, whereon disputes have afterwards arisen whether the Madras or the current Star Pagoda were meant, it is hereby ordered, that all bargains for gold

by the Pagoda weight shall from and after the said first day of September next, be understood to be the Star or current Pagoda, unless the Madras Pagoda shall be particularly mentioned and agreed on.

Account of the weight and standard of Madras coins, by Mr. Pybus, dated 7th March 1761.

1761 . . . Fort St. George.

	Weight.	Standard.	Better than English standard.	Worse than English standard.
100 Current pag^s^. ...	10–19–0 ...	19–31$\frac{1}{4}$–0	...	2–3–0$\frac{4}{5}$
100 Madras pag^s^. ...	11–1–1 ...	20–2–3$\frac{1}{5}$	...	1–1–0$\frac{4}{5}$
100 Arcot rupees 3 lb.	625–0–0 ..	11–6–12	0–4–12	...

and there ought to be in every current Pag. $\frac{4}{5}$ pure gold $\frac{1}{5}$ alloy.

In every Madras Pagoda $\frac{86{\cdot}25}{100}$ pure gold $\frac{13{\cdot}75}{100}$ alloy.

In every Arcot rupee ... $\frac{226{\cdot}5}{240}$ pure silver $\frac{13{\cdot}5}{240}$ alloy.

Fort St. George.

Money.		
80 Cash	1 Fanam	
36 Fanams	1 Pagoda	
Weights.	**lb.**	**oz.**
1 Pollom		2
40 Pollom or 1 Viss ...	3	2
8 Visses or 1 Maund ...	25	0
20 Maunds or 1 Kandy...	500	0
1 seer	0	9 Troy.

Measure.	
8 Measures ...	1 Marcal or 6 quarts.
5 Marcals ...	1 Parrah.
800 Parrahs ...	1 Garce.
1 Cubit is equal to 18 $\frac{6}{10}$ Inches.	
A patch	3 pieces of cloth.
1 Corge	20 Do.

N.B.—The exchange of Fanams for Pagodas is in the Bazar from 40 to 42.

II

Letter—From—Robert Dashwood, Comml. Resident, Salem.
To—Captain Alexander Read, Collector, Baramahal and Salem Districts.
Dated—Erapaudee, 1st November 1792.

I herewith send you all the copper I have at present, consisting of the following sorts, their prices, etc.

Plate	1ps.	Crt. 13 lb.	at 57 27 0	per candy	1	18	70
Manufactured ...	1ps.	7$\frac{1}{2}$	at 65 11 20	Do.	0	44	4
Japan	4ps.	2$\frac{3}{4}$	at 55 0 0	Do.	0	13	50
Shot Copper ...	4ps.	4	at 59 11 20	Do.	0	21	30
					3	7	74
Charges							
Cooly hire from Cuddalore					0	34	0
				Pag^s^. ...	3	41	74

Be pleased to inform me what further quantity you require, and the kind that will answer best.

I understand that teak may be procured at Salem. I beg therefore you will be so good as to desire Mr. Macleod to send me some for the doors and windows of my bungalow as well as for making a chest and to continue the Companys' broad cloth.

III

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
To—DAVID HALIBURTON Esqr., President, and Members of the Revenue Board.
Dated—Tirupattoor, 12th March 1793.

1. In the obedience to an order of Government, I transmit the Hon'ble the Governor by this opportunity, a monthly estimate of the revenue of these districts, and do myself the honor to enclose a copy of it for reference, the residue being now so considerable, that it may appear to your Board advisable, either to sanction the remittance of it in specie from the mints or to devise some other means of remitting it to the Presidency than can be procured in this quarter. Of the merchants in the Baramahal or at Salem who have made any offers of bills on Madras, there have been so few of credit or responsibility that all my remittances hitherto through them do not amount to 10,000 pagodas ; 15,000 are now on the road from Salem to the Revenue treasury, and the whole residue could be sent in specie as fast as coined into the money current in the Carnatic, but your Board not approving of that mode will, I imagine, endeavour to effect that by bills of Exchange, which may be made payable at Krishnagiri or Salem. I shall soon transmit your Board a list of all the coins composing the balances in hand, with tables of the exchange at which they have been collected, and entered in the revenue accounts, also reports of the mints, to ascertain what sums I may be able to pay monthly in Star Pagodas or Company's Rupees, as necessary in regulating the terms of each transaction.

2. The demand for the productions of these districts at Madras will probably amount to a very small proportion of the monthly residue, which will oblige the sowcars to carry away by much the greatest part of it in specie, but I conceive they will obviate that necessity as much as lies in their power, by employing their agents at all the principal marts in the Carnatic to find sale for the Salem manufactures in particular, and on this supposition I include that though they may demand a high premium, and revenue will sustain another loss by the exchange, the employing them, till banking houses can be established in these districts, if eligible, will be beneficial, as a means of increasing their trade.

3. My continuing to negotiate with the petty merchants this quarter, will contribute something to the moderating of the terms required by the Madras sowcars. As a matter important to that end and very much so to myself, I am desirous of being informed what premium I may offer or accede to, and if any advances made them with personal security are considered at the risk of revenue or of the Collector, for I may hitherto have been rather too parsimonious in my conditions, and over-cautious, in rejecting such security as might have been accepted.

Estimate of probable Receipts and Disbursements of Revenue from the Baramahal and Salem Districts, and amount of cash the Collector may have in hand the 28th February and 31st March 1793.

Balance of cash in hand by account the 31st January	1,30,729	27	64			
Probable receipts or amount of settlements to the 28th February 1793 ...	83,906	3	13			
				2,14,635	30	77
Probable disbursements in February—						
Charges collection	1,065	0	0			
Commission	4,142	0	0			
Cultivation	2,000	0	0			
Paymasters	11,000	0	0			
Resident	3,000	0	0			
				21,207	0	0

Probable amount of cash in hand the 28th February...		1,93,428 30 77
Cash in hand 28th February 1793 ...	1,93,428 30 77	
Probable receipts or amount of settlements from that date to 31st March 1793	65,051 3 35	
		2,58,479 34 32
Probable disbursements in March the same as in February		21,207 0 0
Probable amount of cash in hand the 31st March without including remittances of specie that may be made from the mints at Krishnagiri and Salem		2,37,272, 34 32

ALEXANDER READ,
Collector, Baramahal and Salem Districts.

IV

Letter—From—WILLIAM HARRINGTON, Secretary to the Board of Revenue.
To—Captain ALEXANDER READ, Collector in the Districts of Baramahal and Salem.
Dated—Fort St. George, 20th March 1793.

Before coming to any determination on the subject of your letter of the 12th instant, the Board wish to be furnished with the list of all the coins composing the balance in your hands, on receipt of which they will endeavour either to establish some mode of remittance through the means of the sowcars at the Presidency or should any part of them be found saleable here at par, or without material loss such may be sent hither by Goelah peons for that purpose.

You will be pleased to forward the list above alluded to with the least possible delay, and the Board direct that in future whenever you are at a loss for a remittance of the balance in your treasury you will transmit a similar list for their information.

V

Letter—From—DAVID HALIBURTON and CHAS. WHITE, Members of the Board of Revenue.
To—Captain ALEXANDER READ, Collector of the Baramahal and Salem Districts.
Dated—Fort St. George, 30th March 1793.

Mr. William Macleod, your Assistant, forwarded with a letter of the 11th instant 7,000 pagodas coined at Salem, but as objections are made to the currency of them at the same rate as the Star Pagodas coined at Madras, though of equal intrinsic value, we desire that you will put a stop to this coinage until further orders.

As the variety of coins in circulation in the districts under your charge must be a source of much embarrassment we shall anxiously await the information promised in the 107th paragraph of your last general report.

VI

Letter—From—WILLIAM MACLEOD, Asst. Collector, Baramahal and Salem Districts.
To—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
Dated—16th April 1793.

It was a wish to set coining well agoing that I made so large an advance to Narasinga Row and particularly to convert the coins of last year into Star Pagodas—my neereik of last year being much more unfavourable for coining than that in the Baramahal, viz., F. 11 AS. 13. Cantary to the Star Pagodas rendering it impossible to coin them over without a considerable loss, induced me

to give the baukee at once to Narasinga Row that he might trade with some of the coins in procuring bullion and thereby enable him to give Star Pagodas in lieu of those coins according to his engagements, which were that he would receive them at the rate they were collected and return Star Pagodas—now a Star Pagoda is said to have as much aparinjee in it as F. 12 AS. 2. Cantary—consequently if that be true there would be a loss of 5 annas upon one coinage of each Pagoda exclusive of *Mazoorie* and *Hassel*. You may remember it was upon certain terms that Narsing engaged to take the baukee.—It is true there was time enough to have coined a lakh or even more if the coins received should be melted down. But as it was not intented to charge a loss upon the coinage, how was it to be effected without making advances of the money in hand to enable them to purchase bullion or coins that were intrinsically worth more than they were by their currency or in other words how can : F. 12 as. 2 be made out of F. 11 AS. 13. Narasinga Row owes to the Mint still the equivalent of about 4,000 Pagodas which he promises in a few days. He is in my idea a greater rogue than the common run of his caste and I think he should be removed from having any considerable charge, a charge cannot be for the worse for if he has ability it is entirely directed towards deceit: You misunderstood what I said of Narasinga Row's equivalent. It was only supposing that there would be no future sanction for coining Pagodas here and that the bullion brought by him as equivalent not being saleable at Salem must be carried to Madras to be coined. It should rather have a profit than a loss but that cannot be ascertained without investigating his accounts and perhaps not till then. I don't see how Pagodas can be coined here with propriety after receiving the orders of the Revenue Board not to coin any more of them. It would surely be called with good reason inattention to their orders, which I suppose you wish to avoid and they would fall off in their value here as to currency the instant it was known they were not current at Madras for the same exchange as those coined there. But can you not remonstrate with the Revenue Board and tell them they must actually lose considerably by remittances unless they will sanction the coinage.

(X in the original.)

VII

Letter—From—WILLIAM HARRINGTON, Secretary, Board of Revenue.
To—Captain ALEXANDER READ, Collector in the Districts of Baramahal and Salem.
Dated—Fort St. George, 28th April 1793.

You will herewith receive copy of a letter from Government with the papers therein referred to, and the Board desire to be furnished with your sentiments relative to the proposed establishment of a Mint in Baramahal. You will attend to the orders of the Hon'ble Board contained in the last paragraph.

(VI in the original.)

(1)

Letter—From—BENJN. ROEBUCK, Assay Master.
To—The Hon'ble Sir CHARLES OAKELEY, Bart., Governor-in-Council, Fort St. George.
Dated—Fort St. George, 1st April 1793.

I have the honour to enclose you a statement of the produce of pagodas 100 of Captain Read, if coined at the Madras Mint, and also a statement of the deficiency of weight and touch of three Pagodas of Captain Read, which I weighed and assayed.

(2)

Letter—From—CHAS. OAKELEY and E. W. FALLOWFIELD, Governor and Members of Council.
To—DAVID HALIBURTON, Esq., &c., Members of the Board of Revenue.
Dated—Fort St. George, 6th April 1793.

We transmit you enclosed copy of the Assay Master's report on some Star Pagodas coined by Captain Read in the Baramahal.

It appears by the report that the new Pagodas are inferior to the Star Pagoda standard, and we would have you, therefore, send directions to Captain Read to discontinue the coinage for the present—we think nevertheless, it will be advisable, to introduce the currency of the Carnatic into the Ceded Districts, and as it would be very inconvenient to bring the whole of the money now circulating there to Madras for recoinage, we are of opinion that a proper mint should be established in the Baramahal, but, that for the sake of preserving a perfect conformity between the Pagodas coined at Madras and those coined in the Ceded Districts and of preventing the fraudulent attempts of shroffs and others, who might have an interest in depreciating the value of the new coinage, it will be expedient to place this Mint under the control of the Assay Master here, with directions to establish the same regulations that obtain in the Madras Mint and to depute experienced and responsible persons from hence, to conduct the coinage.

We desire, that you will communicate the Assay Master's report to Captain Read, and consult him, with regard to the proposition we have mentioned above that the plan may take effect in that form or with any amendment, that may be suggested in consequence of such reference. In the meantime, if any further quantity of Pagodas have been coined in the Baramahal similar to those lately sent hither, they must be kept, and recoined when the new regulations are adopted.

(3)

Account Coinage of 100 Pagodas coined by Captain Read, in the Baramahal country into Star Pagodas.

	OZ.	D.	Gr.	
100 Pagodas coined by Captain Read weighs.	10	17	19	Touch $78\frac{1}{2}$.
Deduct worse		4	$1\frac{1}{2}$	
Star Pagodas Touch oz. 10–13–$17\frac{1}{2}$ Star Pags. weighs.	97	21	24	
Custom and coinage at $11\frac{1}{2}$ per mille	1	4	30	
Nett Current Pags. ...	96	16	74	

Deficient in Weight $\frac{11}{20}$ per cent.
Do. in touch $1\frac{17}{20}$ per cent.
Pags. $2\frac{8}{20}$ per cent.

(Signed) BENJN. ROEBUCK,
Assay Master.

(4)

Five Star Pagodas coined in the Madras Mint weighing Dwt. 10. $22\frac{13}{16}$ at 206 Touch per each Penny weight is amounting Touch—$2255\frac{7}{8}$.

5 Pagodas coined by Captn. Read in the Baramahal country.

	DWT.	GRS.	TOUCH.
1 Pagoda weighing	2	5	$1\frac{3}{5}$
1 do.	2	3	$7\frac{1}{16}$
1 do.	2	4	$1\frac{5}{4}$
1 do.	2	4	...
1 do.	2	4	1
5 Pagodas weight ...	11	21	3

Deficient in weight viz. $\frac{11}{20}$ per cent.

Assayed 1 Pagoda Touch $78\frac{1}{2}$
Do. 1 do. $78\frac{1}{2}$
Do. 1 do. $78\frac{1}{2}$
} Deficient in Touch $1\frac{17}{20}$ per cent.

Deficient in weight and Touch Pags. $2\frac{8}{20}$ per cent.

(Signed) BENJN. ROEBUCK,
Assay Master.

VIII

Letter—From—DAVID HALIBURTON and CHS. WHITE, Members of the Board of Revenue.
To—Captain ALEXANDER READ, Collector in the Districts of Baramahal and Salem.
Dated—Fort St. George, the 12th May 1793.

Having failed in our endeavours to negotiate a remittance of the balance of your cash, by means of the sowcars at the Presidency, we have resolved to accede to the proposition made by Mr. Macleod and forwarded with your letter of the 7th ultimo. You will therefore be pleased to remit whatever balances you may have or which may be in the hands of your Assistants taking every necessary precaution to secure the Company from loss, and giving regular advice of all such remittances, as the proposed mode of allowing two or even three months for the payment, provided the sowcars are responsible people, is we conceive far probable to the granting of a premium.

(VII in the original.)

IX

Letter—From—WILLIAM MACLEOD, Asst. Collector, Baramahal and Salem Districts.
To—Captain ALEXANDER READ, Collector in the Districts of Baramahal and Salem.
Dated—Salem, 19th May 1793.

I am disappointed in finding by the copy of the Revenue Board's letter dated the 1st of April that the Pagodas coined in the Ceded Countries are found to be deficient in weight and touch. I don't know whether the report of Mr. Roebuck alludes to the coinage of Salem or that of Krishnagiri No. 1 being provided with weights or the means of ascertaining the Touch. I have it not in my power to make the investigation you required. But I have weighed 100 of the Salem Pagodas against 100 of the common current Pagodas coined in the Madras Mint and I find the Salem Pagodas in general the heaviest however as the Madras Pagodas may have lost some of the original weight by being in circulation this cannot be an argument in favor of the Salem Pagodas which have not lost any of their original weight, being equal to the standard. I enclose you the proportions of metals which coiners state to compose 100 Pagodas coined at Salem. Knowing that Narasinga Row who had charge of the Mint in Salem, had entered into engagements with you that the Pagodas coined by him should be rather above them under the weight and touch of the Pagodas coined in the Madras Mint, I have confined him because I am in my own mind almost convinced, that whatever fraud may have been practised in the coinage must have been done by design and not through ignorance or accident and upon the same supposition that he deserves the severest punishment.

If you approve I shall send him to Madras to answer for himself. He persists in saying that he got 50 Pagodas coined in Madras in 1792 and from them made a standard weight corresponding with the new Madras Pagodas to be his guide. But as his assertions are proved to be false he should be punished accordingly. I hope you will apply for Madras coiners to be sent here speedily, as the great variety of coins in which the revenue is collected is a constant inconvenience and perplexity.

Report of Narasinga Row of the weight of pure gold and alloy in 100 Star Pagodas coined in Salem.

	Weight in Very Fanams.
Aparinjee (pure gold) of ten Bunnies ...	$703\frac{1}{2}$
Silver alloy	$65\frac{3}{4}$
Copper do.	125
Total ...	$893\frac{1}{4}$

(VIII in the original.)

X

Letter—From—J. Geo. Graham, Assistant Collector.
To—Captain Alexander Read, Collector of the Baramahal and Salem Countries.
Dated—Krishnagiri, 8th June 1793.

A variety of interruptions have prevented me from complying sooner with your disire of investigating the Krishnagiri Pagodas.

Not being in possession of the weights used at the Madras Mint it is impossible for me to state the result of this investigation according to the form laid down in the Assay Master's letter to the Board. Any report therefore I can make must be in terms too loose and general to obtain the precise decision required.

It appears first of all necessary to inform you that Pagodas have been coined here at three different periods 1st 6,788, 2nd 17,173 and 3rd 14,876 including those struck for merchants as well as the sirkar ; the Pagodas sent to you to be forwarded to Madras for the purpose of experiment were of the *first* coinage which after a chemical process repeated two and twenty times 1st, viz., marine salt and the vegetable alkole in wood as he employed with the co-operation of fire to separate the alloy, I find deficient in touch $1\frac{5}{16}$.

The Pagodas of the 2nd coinage, having undergone the same process, the result was excess of pure gold in the Krishnagiri above the Madras Star 2 *Grains of Raggy* and the excess of the 3rd coinage above Madras standard proved to be $1\frac{1}{2}$ *Grains of Paddy*—the great difference in this last was perhaps owing to the Pagodas having been struck subsequent to the receipt of the order for suppressing the Salem Mint and this circumstance implies that the people here had some doubts of the purity of the two former coinages.

From what I have said it may appear to you necessary that previous to the whole being condemned an assay should be made at the Presidency of the two last coinages and the Assay Master's report obtained thereon.

No. 1. With that view I now transmit one Pagoda coined at Madras in the state of refinement it has obtained from the above process, its distinguishing mark being a flower struck in the centre.

No. 2. One Pagoda of the 1st Krishnagiri coinage refined as the other marked with a flower at one end.

No. 3. One Pagoda of the 2nd coinage, its distinguishing mark a flower at each end.

No. 4. One Pagoda of the 3rd coinage stamped with three flowers.

Lest the Assay Master should disapprove of the above process and adopt another more conformable perhaps to chemical principles the ingredients for which cannot be obtained here, I also send five Pagodas of each of the two last coinages and propose that the manager of the Krishnagiri Mint or some person deputed by him should proceed to the Presidency that he may be present at the experiment.

(XI in the original)

XI

Letter—From—Robert Clerk, Secretary to Government.
To—Mr. Benjamin Roebuck, Assay Master.
Dated—Fort St. George, the 29th June 1793.

The Board being desirous to introduce the currency of the Carnatic into the Ceded Districts, have resolved to establish a mint at Krishnagiri and another at Salem for the coinage of Star Pagodas, Fanams, Arcot Rupees and Doodies, the mints to be subject to your control and to be managed by servants of your election for whose fidelity you will be held responsible—It behoves you therefore to be particular in your choice of persons to conduct the process and in the establishment of regulations to prevent fraudulent practices for the debasement of the coins.

You will take early measures for effecting the orders of the Board and lay before them a statement of establishment you think will be required for the mints in the Ceded Countries, with the charges of coinage, which should be fixed at a

moderate rate, that individuals may not be discouraged from resorting to the Company's mints.

(IX in the original.)

XII

Letter—From—David Haliburton, Chs. A. White, Ths. Cockburn, President and Members of the Board of Revenue.
To—Captain Alexander Read, Collector in the District of Baramahal and Salem.
Dated—Fort St. George, 8th July 1793.

We informed you in our letter of the 20th ultimo, that we had submitted to Government several points contained in your address to us of the 11th ultimo. We now transmit you copy of their answer for your information and guidance on the subject.

(1)

Extract of a letter to Captain Alexandar Read, Dated 20th June 1793 :—

We approve of your sending to Madras the people employed in the mints under you for the purpose you mention. Having submitted to Government several points contained in your letter, we shall write you on the subject upon receipt of their orders.

(2)

Extract of a letter to Government, dated 20th June 1793 :—

Your orders of the 6th April last respecting the establishment of a mint in the Baramahal were referred to Captain Read together with a copy of the Assay Master's report transmitted to us at the same time.

Having received Captain Read's answer on the subject, we have the honor to submit an extract of his letter to you with the reports of his Assistants, and some specimens of Pagodas coined in the mint at Krishnagiri. We have informed Captain Read that we had no objection to his sending hither the people employed in the mints under him for the purpose he mentions, and we recommend that a quantity of copper be sent in the mode suggested by him to Salem and Krishnagiri and that his application for some tumbrels be complied with.

(3)

Extract of a letter from Government, dated 29th June 1793 :—

You are informed of our intention to establish mints in the Ceded Districts under the control of our Assay Master, and we now enclose for your information a copy of our orders to him on the subject.

XIII

Letter—From—William Harrington, Secretary, Fort St. George.
To—Captain A. Read, Collector in the Districts of Baramahal and Salem.
Dated—Fort St. George, 30th August 1793.

I am directed by the Board to transmit you copy of a letter from the Assay Master, with accounts stating from the result of the trials with respect to the Pagodas coined in the Krishnagiri and Salem mints.

The loss on the money coined at Madras is Pagodas 237-16-15 which you will cause to be recovered from the 1st persons who were responsible to you and the amount must be paid into the public treasury.

(1)

Letter—From—B. Roebuck, Assay Master.
To—The Hon'ble Sir Charles Oakely, Bart., Governor-in-Council, Fort St. George.
Dated—Fort St. George, 22nd August 1793.

In consequence of Mr. Secretary Clerk's letter of 3rd instant, I made repeated assays, both before the Salem and Krishnagiri people, with which they appear satisfied. I have the honour to lay before you statements of the same, and beg leave to inform you that they correspond with my last report.

(2)

Coopaya and Krishnadoss, Managers at Krishnagiri Mint, delivered the undermentioned Pagodas to be assayed brought by themselves.

1 Pagoda coined 1st time	...	...	Touch	$97\frac{1}{2}$
1 Do. do.	...	...	do.	$79\frac{5}{8}$
1 Do. 2nd time	...	...	do.	$79\frac{3}{8}$
1 Do. do.	...	...	do.	$79\frac{3}{8}$
1 Do. 3rd time	...	...	do.	$79\frac{1}{4}$
1 Do. do.	...	...	do.	$80\frac{1}{2}$
		Total Touch	...	$497\frac{5}{8}$ is
		Average touch	...	$79\frac{6}{16}$
		Worse	...	$\frac{4}{10}$
		Star Pagodas standard Touch	...	80

(3)

Krishnagiri Pagodas sent by Government to be assayed under the Collector's seal.

1 Pagoda 1st time coined	...	...	Touch	$79\frac{3}{4}$
1 Do.	...	...	do.	$79\frac{3}{4}$
1 Do.	...	...	do.	$79\frac{3}{4}$
1 Do.	...	...	do.	$79\frac{5}{8}$
1 Pagoda 2nd time coined	...	...	do.	$79\frac{5}{8}$
1 Do.	...	...	do.	$80\frac{1}{2}$
1 Pagoda 3rd time coined	...	...	do.	$79\frac{1}{4}$
1 Do.	...	...	do.	$80\frac{3}{4}$
		Total Touch	...	639
		Average touch	...	$79\frac{7}{8}$
		Worse	...	$\frac{1}{8}$
		Star Pagodas standard Touch	...	80

(4)

Narasinga Row, Manager at Salem Mint, delivered the undermentioned Pagodas to be assayed brought by himself.

1 Pagoda coined at Salem	...	...	...	$78\frac{3}{8}$
1 Do.	...	...	...	$78\frac{3}{8}$
1 Do.	...	...	...	$78\frac{1}{2}$
1 Do.	...	...	...	$78\frac{1}{2}$
1 Do.	...	...	...	$78\frac{5}{8}$
1 Do.	...	...	...	$78\frac{1}{4}$
		Total Touch	...	$470\frac{5}{8}$
		Average Touch	...	$78\frac{7}{16}$
		Worse	...	$1\frac{9}{16}$
		Star Pagodas standard Touch	...	80

XIV

Letter—From—ROBT. HUGHES, Assaymaster.
To—Captain ALEXANDER READ, Collector of the Bāramahal and Salem districts.
Dated—Krishnagiri, 29th July 1794.

I have the honor to acknowledge the receipt of your letter of the 19th instant stating Government's expectation of the transmission to the Presidency of one lakh of Pagodas of the new coinage, expressing your wishes to be acquainted when

that amount or any part of it will be ready and what quantity of coin may as yet have been delivered by your several Assistants for the purpose and lastly requesting a knowledge of the gain that may accrue, or loss proved per cent thereon together with what sums I may wish to receive and which it may be practicable to coin monthly.

Under date the 5th May last I had the pleasure of giving you notification of the commencement of our coinage since which period we have been fully prepared to undertake all the employment that the treasury might have had ready. Taking it for granted, that we are at all times to receive such money as it may think proper, or have been particularly instructed to entrust to us for the purpose of converting into the Company's specie, and that then it is to be returned, you may rely upon every effort for despatch, of which we can as yet be capable at so early a stage of the mint being fully exerted and I have no doubt but with a little further practice and experience that it will speedily acquire all that can reasonably be expected although it has happened that the little which has hitherto been done has been more duly performed than might have been desired—no certain quantity can be specified as equal to its monthly employment but any or the largest sum may at once be received, and whenever little or much may be ready it may be finished more speedily by being all immediately delivered—hitherto the mint has received no more than 20,000 Stars and that from the Assistant Collector Graham, of the former imperfect and inferior Krishnagiri coinage of which 19,596 reproduced from it was lately returned him and this is the whole proportion of the required lakh which I have as yet had it in my power to prepare.

Desirous to acquire you the fullest acquaintance with the subject of advantage or disadvantage by coinage, I yet fear that nothing but experiment can satisfactorily and adequately convey it to you. It is an experiment however which may most readily be effected by the coinage of one hundred Star Pagodas worth (exactly as rated in your accounts) of all those diversities of currency, you design to convert into Company's money wherefrom the produce upon each kind, all that you desire to leave of the diminution or augmentation in the hundred will be ascertainable with the utmost precision and most conclusive indubitable proof. Every calculation of this kind without an accuracy that is supremely perfect of weight and purity is subject to continual fallacy, little delay need occur in such a trial, but as that little might not be convenient, I have endeavoured in the accompanying enclosure to give you some small helps for your guidance on a motive which I am sensible it too superficially and inadequately elucidates. The loss though real, is not however wholly imputable to the coinage which by its nature reduces every coin to its true and intrinsic value. The treasury would compute, compare and determine the loss from the rate of exchange at which each specie is reckoned in your accounts, but the most of the gold coins of the country are in their circulation overvalued in comparison to their own intrinsic with the intrinsic value of the Star Pagodas, the coin into which they would be converted, and by consequence cause exclusive of all other expenses an actual loss equal to that adventitious excess—the accompanying account will best illustrate this matter, the first principle of which, and from whence all the rest must be deduced is the rate of exchange which you have established and the least variation of that rate, would proportionably affect the account. But by all this nothing more is attained, than, whether what you estimate in account as a hundred Pagodas in any particular specie and which in the course of exchange may possibly be current in more, does, or does not actually contain within itself that hundred Pagodas, which is the examination that regulates its value in coinage. In addition however to all these observations, it is necessary to apprize you that totally distinct, exclusive and independent of all such comparative examinations, the expenses for assaying, coining, melting, refining and in that every possible incidental charge one besides to be accurately stated as an equal and common reduction of $1\frac{1}{4}$ per cent on all gold coinage and $2\frac{1}{2}$ per cent or on silver of this last article not only as it was somewhat more difficult but promised to be fully as disadvantageous, I have not now pretended to exemplify in the accompanying account any information of that coinage.

Having gone over this point permit me now to suggest to you the further considerations, whether any less disadvantageous mode can be adopted, whether favourable remittances are always open for the coins, whether Government would be very mindful of such a loss, since at Madras it must be occasionally incurred, and when they and you perhaps might desire to annihilate such a various and perplexing currency.

Whether after transporting it to the Presidency or coinage might not then be ultimately unavoidable, and in which case whether from the probable ample employment of that mint, this would not yet be further preferred on account of its beginning, and lastly whether Government seem not to imply that they require much of our new coinage as speedily as possible.

(1)

First example.

1,200 Cantary or Sultany fanams valued in the Revenue accounts as 100 Star Pagodas but yielding on coinage into Stars no more than	94	35	15
$63\frac{10}{16}$ Do. requisite to make up the amount equal to 100 Stars and being deficient in the hundred at which the Treasury would fix its loss	5	0	65
$1,263\frac{10}{16}$ Do. equivalent in intrinsic value and actually necessary to produce	100	0	0
Which makes the real value of the Star Pagoda in Cantary fanams $12\frac{10}{16}$ and a fraction instead of only 12 fanams ...	...		

Second example.

100 Bahaudry or Sultany Pagodas valued in the Revenue accounts at $108\frac{1}{3}$ Star Pagodas, but yielding on coinage into Stars no more than	106	9	0
$1\frac{12}{13}$ Do. requisite to make up the amount equal to $108\frac{1}{3}$ Stars and being deficient thereto, at which the Treasury would fix its loss	2	3	0
$101\frac{12}{13}$ Do. equivalent intrinsic value and actually necessary to produce	108	12	0
Which makes a Sultany Pagoda worth no more than $1\frac{1}{16}$ of a Star Pagoda instead of $1\frac{1}{12}$	...		

ROBERT HUGHES,
Assay Master.

N.B.—The loss will be more material on Sultany fanams than any other specie.

XV

Letter—From—Captain ALEX. READ, Collector in the Baramahal.
To—ROBERT CLERK, Esqre., Secretary to Government.
Dated—Baramahal, 31st July 1794.

In reply to your letters of the 30th May and the 12th instant, I considered the first, as an order only, and that like other orders, the attending to it was all Government expected; which is the reason of my not having answered it before. It did however occur, that it would be proper, when I might be informed by the Mintmaster of the desired lakh of new coinage, or of part of it being in readiness to send to the Presidency and having no authority to require information of him on matters relating to his department, I concluded that he had instructions to demand of me the various coins received in the collections, to recoin and to

return me the proceeds, or forward them himself to the treasury, of which I imagined he would give me intimation, when I could inform Government particularly on the subject. Understanding from your second letter, more fully what was expected of me, I immediately on receipt of it addressed the Mintmaster at Krishnagiri requesting to be informed as to his progress in the new coinage and as to the profit, or expense of it. This answer containing all the information he is yet able to give on those matters, I transmit it herewith, on that account, and have to add, in respect to what has depended on myself, in complying with your letters on remittances that since the receipt of the first, I have remitted 70,000 Pagodas, through sowcars and the house of Colt Baker and Co. on all of which (excepting the portion of it which consisted of Star Pagodas) the Company receive a premium of 1½ per cent; but the bills being payable at 50 days' sight, the greatest part of it will not be received into the treasury till the end of next month.

You will be pleased to inform the Hon'ble the Governor, that all the revenue to the last year being collected and none of the current year falling due till December except the monthly kists of the customs which are inconsiderable it is necessary to receive the balance actually in hand, which (as appears by the accompanying estimate, will be about a lakh at the end of this month) for the ordinary advances to public departments and that should any more of it be recoined before January, it will be necessary on the same account to keep it in these districts.

By the statement accompanying the letter from the Mintmaster, it appears, that the loss sustained by the recoinage of the several coins received in the collections, is from 2 to 5¼ per cent, consequently that it is much better to remit the residue on the terms I have hitherto procured. That may, however, be a subject of future consideration, when I may take occasion to address Government, or the Revenue Board upon it.

XVI

Letter—From—Robert Clerk, Secy. to Government.
To—Captain Alexander Read, Collector in the Baramahal and Salem Districts.
Dated—Fort St. George, 9th August 1794.

I am directed by the Hon'ble the President in Council to acknowledge the receipt of your letter dated 31st ultimo and as you do not appear to comprehend the full extent of his wish in establishing the mint at Krishnagiri he desires me to inform you that he has resolved to introduce the Carnatic coins entirely and to abolish the numerous coins which were found circulating in the Ceded Countries when they were taken possession of for the Company. With this view the President in council directs that all money not the currency of the Carnatic which shall be received into your treasuries may be tendered to the Assay Master for recoinage as fast as the work can be executed.

The President in Council leaves it to your discretion to retain such part of the balance in your hands, after it shall be recoined as shall be sufficient to supply the demand of the public department.

XVII

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots, every 100 Star Pagodas according to the coins in which they paid their rents that month.

Coins. (1)	Equivalents at the Revenue Exchange. Of 100 Star Pagodas in each coins. (2)	Of 1 of each coin in Star Pagodas. (3)	Southern Division. Salem. Bought. (4)	Sold. (5)	Profit. (6)	Loss. (7)
Adawanny Mohamed Shahee.	..	...	108 0 0	107 9 0	...	...
Kurkee	93 9 66	1 3 23	94 4 0	93 14 0	0 33 0	...
Purana Ekairy	93 9 66	1 3 23	93 0 0	92 8 0	...	0 33 49
Ferokee	92 15 0	1 3 60	91 12 0	91 5 0	...	1 9 46
Siddikee	46 15 0	2 7 40	48 8 0	46 4 0	9 11 0	...
Nava Sawanoory	...	...	139 0 0	138 8 0	...	...
Purana Sawanoory	...	...	...	...	...	...
Hydree	9 9 66	1 3 23	91 4 0	90 12 0	...	2 27 56
Mahomedee	23 13 0	4 15 0	...	...	...	...
Doorgee	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...
Ferengipate	120 0 0	0 37 40	...	...	...	...
Venketputtee	...	...	...	...	...	...
Sauvaree cass	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...
Satauree	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...
Mohamed * * *	...	...	124 0 0	123 8 0	...	...
* * *	*	*	125 0 0	124 3 12	3 29 5	...
* * *	*	*	* 5 8	125 0 0	4 7 40	...
* * *	...	...	303 7 8	302 5 0	...	...
Cota Gopaulee	...	...	320 0 0	318 7 8	...	...
Naugaree	...	...	168 7 8	168 1 4	...	...
Very	...	...	151 8 12	151 2 8	...	...
Company Rupee	*	...	345 0 0	343 8 0	...	*
Nava Arcot Rupee	...	*	348 12 0	347 4 0	...	9 25 71
Old Arcot Rupee	*	*	...	...	...	...
Emaumy Rupee	*	*	337 8 0	336 0 0	...	2 30 77
Old Pondichery Rupees ...	*	*	...	...	...	...
New Pondicherry Rupees ...	*	0 12 52	337 8 0	336 0 0	...	2 30 77
Chalawany Rupees	*	0 11 39	378 4 0	376 4 0	...	3 44 39
Termapoory Rupees	*	...	345 0 0	343 8 0	...	...
Nookra Hydree	177 19 55	0 25 25	173 8 0	172 12 0	...	2 37 25
Old Emaumy	362 3 22	0 12 34	...	...	...	...
Mylee or Silver fanams ...	4,500 0 0	0 45 0	*	*	1 30 0	...

Coins.	Southern Division—*cont.* Chenageeree. Bought. (8)	Sold. (9)	Profit. (10)	Loss. (11)	Bellary. Bought. (12)	Sold. (13)	Profit. (14)	Loss. (15)	Attoor. Bought. (16)	Sold. (17)	Profit. (18)	Loss. (19)
Adawanny Mohamed Shahee ...	...	...	...	...	...	...	...	...	...	...	...	...
Kurkee	...	...	...	...	...	...	...	...	...	...	...	...
Purana Ekairy	92 1 2	90 9 2	...	2 35 79	...	...	...	...	...	...	...	...
Ferokee	90 15 0	89 7 1	...	3 3 70	...	...	...	...	...	...	...	...
Siddikee	...	...	...	...	...	...	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...	...	...	...	...
Hydree	91 5 1	29 13 1	...	*	*	*	...	...	...	...	...	...
Mahomedee	...	...	...	...	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...	...	...	...	...
Ferengipate	122 7 0	120 7 1	0 16 79	...	...	...	...	...	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...	...	...	...	...
Sauvaree cass	...	...	...	...	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...	...	...	...	...
Satauree	...	...	...	...	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...	...	...	...	...
Mohamed * * *	...	...	...	...	...	...	...	...	...	...	...	...
* * *	...	...	...	...	...	...	...	...	...	...	...	...
* * *	127 5 6	*	*	...	...	...	...	...	...	...	...	...
* * *	*	*	...	...	360 7 8	302 7 8	...	...	...	...	...	...
Cota Gopaulee	*	*	...	...	...	...	...	...	...	...	...	...
Naugaree	...	...	...	...	...	...	...	...	...	...	...	...
Very	151 1 5	*	...	...	...	...	...	...	...	...	...	...
Company Rupee	...	*	...	2 42 53	..	...	...	...	...	...	...	...
Nava Arcot Rupee	*	*	...	5 36 36	*	...	...	...	...	...	...	...
Old Arcot Rupee	...	...	...	...	...	...	...	...	...	...	...	...
Emaumy Rupee	*	*	...	6 37 40	337 8 0	335 0 0	...	...	...	...	...	...
Old Pondichery Rupees ...	*	*	...	6 1 17	347 8 0	335 8 0	...	...	...	...	...	...
New Pondichery Rupees ...	334 6 0	331 4 0	...	6 37 40	337 12 0	335 8 0	...	...	...	...	...	...
Chalawany Rupees	364 0 0	360 8 0	...	8 0 33	350 0 0	347 8 0	...	...	...	...	...	...
Termapoory Rupee	358 0 0	355 4 0	...	..	...	...	...	11 14 60	.	...	...	...
Nookra Hydree	170 10 0	*	...	4 40 55	...	...	...	...	...	...	...	...
Old Emaumy	...	...	...	...	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	*	*	2 6 7	...	4,725 0 0	4,705 0 0	0 4 25	...	...	...	...	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots, every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	Southern Division—*cont.*							
	Veeragnoor.				Shendamungalum.			
	Bought. (20)	Sold. (21)	Profit. (22)	Loss. (23)	Bought. (24)	Sold. (25)	Profit. (26)	Loss. (27)
Adawanny Mohamed Shahee	108 0 0	107 8 0	...	...	...	...	...	...
Kurkee	95 0 0	94 8 0	1 17 50	...	...	...	...	...
Purana Ekairy	91 14 0	91 6 0	...	1 42 57	92 13 0	92 5 0	...	0 43 1
Ferokee	91 14 0	91 6 0	...	0 44 75	90 13 1	90 5 1	...	2 5 78
Siddikee	134 0 0	133 8 0	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	95 14 0	95 6 0	2 14 70	...	...	...	...	...
Hydree	25 12 0	25 4 0	9 18 41	...	90 5 1	*	...	3 31 59
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	117 3 1	116 8 0	...	2 41 20
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Sataureo	...	...	...	...	...	...	...	...
Ashrafee	121 0 0	120 8 0	...	...	...	...	...	...
Mohamed * * *	120 5 0	121 0 0	0 37 40	...	...	...	...	...
* * *	125 0 0	123 0 0	2 22 40	...	...	...	...	...
* * *	297 5 0	294 5 0	...	...	...	...	...	...
* * *	327 5 0	323 0 0	...	...	...	...	...	...
Cota Gopaulee	...	...	...	...	...	...	...	...
Naugaree	...	...	...	...	...	...	...	...
Very	349 0 0	347 0 0	...	4 42 10	...	...	...	...
Company Rupee	348 0 0	345 0 0	...	10 7 22	359 6 0	357 6 0	...	2 4 8
Nava Arcot Rupee	...	...	...	...	...	...	...	...
Old Arcot Rupee	331 4 0	329 4 0	...	7 17 65	359 6 0	357 6 0	...	8 36 2
Emaumy Rupee	343 0 0	340 0 0	...	5 41 67	...	...	...	...
Old Pondichery Rupees	331 4 0	329 4 0	...	7 17 65	*	348 0 0	...	3 42 20
New Pondicherry Rupees	375 0 0	372 0 0	...	5 2 79	*	338 10 0	...	4 34 13
Chalawany Rupees	...	...	...	...	*	363 10 0	...	7 9 42
Termapoory Rupees	170 8 0	169 0 0	...	4 42 22	...	...	...	...
Nookra Hydree	...	...	...	...	...	...	...	...
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams	4,637 40 0	4,625 40 0	1 35 40	...	...	...	...	...

Coins.	Southern Division—*cont.*							
	Roshpoor.				Namcul.			
	Bought. (28)	Sold. (29)	Profit. (30)	Loss. (31)	Bought. (32)	Sold. (33)	Profit. (34)	Loss. (35)
Adawanny Mohamed Shahee	...	...	...	...	...	...	...	...
Kurkee	95 0 0	94 1 0	1 17 49	...	...	...	...	...
Purana Ekairry	...	...	...	...	...	...	...	...
Ferokee	90 0 0	89 8 0	...	4 5 8	90 8 0	90 0 0	...	2 21 78
Siddikee	45 0 0	44 10 0	...	3 2 9	45 0 0	44 12 0	...	3 2 9
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	90 8 0	90 0 0	...	3 19 54	90 14 0	90 0 0	...	3 19 53
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	120 0 0	119 0 0	...	0 37 40
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Sataoree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamed * * *	108 0 0	107 8 0	...	...	...	...	...	...
* * *	122 1 14	121 5 10	1 13 47	...	...	...	...	...
* * *	122 1 14	121 5 10	1 13 47	...	125 0 0	123 0 0	2 22 40	...
* * *	293 1 4	296 8 12	...	...	...	...	...	...
Cota Gopaulee	306 4 1	305 1 8	...	...	315 0 0	307 0 0	...	...
Naugaree	...	...	...	...	...	...	...	...
Very	152 8 12	152 2 8	...	...	157 5 0	154 0 0	...	...
Company Rupee	351 9 0	350 0 0	...	4 5 9	...	...	...	...
Nava Arcot Rupee	343 12 0	342 3 0	...	10 40 20	...	...	...	...
Old Arcot Rupee	...	...	...	...	...	...	...	...
Emaumy Rupee	331 4 0	329 11 0	...	7 11 57	337 8 0	335 8 0	...	5 30 31
Old Pondicherry Rupees	340 10 0	329 1 0	...	6 16 60	...	...	...	...
New Pondichery Rupees	331 4 0	329 11 0	...	7 11 57	...	...	...	...
Chalawany Rupees	365 10 0	364 1 0	...	7 3 18	...	...	...	...
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	170 5 0	169 1 2	...	4 28 66	175 0 0	174 0 0	...	2 5 77
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams	*	*	...	1 5 0	4,800 0 0	4,780 0 0	6 10 0	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	Southern Division—*cont.*							
	Parmutty.				Catpatoor.			
	Bought. (36)	Sold. (37)	Profit. (38)	Loss. (39)	Bought. (40)	Sold. (41)	Profit. (42)	Loss. (43)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	...	...	...	...	...	...	...	...
Purana Ekairy	93 13 3	93 1 3	...	0 4 42	...	...	...	...
Ferokee	...	...	...	...	...	...	...	...
Siddikee	..	...	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	91 8 0	90 12 0	...	*	...	...	...	...
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	115 12 0	114 10 0	...	*	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Sataaree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	123 4 3	122 3 7	1 42 71	...	...	...	...	...
* * *	123 4 3	122 3 7	1 42 71	...	...	...	...	...
* * *	297 8 2	295 3 2	...	...	...	...	...	...
Cota Gopaulee	310 9 12	*	...	...	...	...	...	...
Naugaree	...	...	...	...	...	...	...	...
Very	152 8 12	151 8 12	...	...	...	...	...	...
Company Rupees	...	...	...	...	...	...	...	...
Nava Arcot Rupee	362 0 0	360 0 0	...	6 11 52	...	...	...	...
Old Arcot Rupees	...	...	...	...	...	...	...	...
Emaumy Rupee	339 8 0	337 8 0	...	5 3 32	...	...	...	...
Old Pondichery Rupees ...	...	...	...	...	...	...	...	...
New Pondichery Rupees ...	339 8 0	337 8 0	...	5 3 32	...	...	...	...
Chalawany Rupees	362 0 0	360 0 0	...	3 6 11	...	...	...	...
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	169 12 0	168 12 0	...	5 3 61	...	...	...	...
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	4,840 0 0	4,810 0 0	6 40 0	...	...	...	...	...

Coins.	Southern Division—*cont.*							
	Darampoory.				Penagra.			
	Bought. (44)	Sold. (45)	Profit. (46)	Loss. (47)	Bought. (48)	Sold. (49)	Profit. (50)	Loss. (51)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	94 11 0	94 4 0	1 5 45	...	99 1 3	97 9 0	4 30 40	...
Purana Ekairy	...	...	...	...	95 12 0	94 4 0	1 5 4	...
Ferokee	90 12 0	90 5 1	...	1 36 40	94 2 2	92 10 0	0 16 0	...
Siddikee	...	...	...	...	47 12 0	46 5 0	*	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	90 12 0	90 5 1	...	3 3 66	95 12 0	94 4 0	1 5 41	...
Mahomedee	...	...	...	...	23 8 1	23 2 2	0 14 6	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	98 4 0	96 11 2	...	...
Ferengipate	...	...	...	...	127 4 1	125 4 2	4 18 4	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Sataaree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * * ...	...	...	...	...	...	...	...	...
* * *	...	...	...	...	...	...	...	...
* * *	122 5 0	121 8 12	1 25 25	...	126 8 12	125 0 0	4 7 40	...
* * *	...	...	...	...	333 1 4	328 1 4	...	...
Cota Gopaulee	...	...	...	...	...	...	...	...
Naugaree	168 7 8	168 7 8	...	...	190 3 2	187 5 0	...	...
Very	...	...	...	...	174 3 12	171 8 12	...	...
Company Rupee	...	...	...	...	375 0 0	368 12 0	1 1 20	...
Nava Arcot Rupee	...	...	...	...	375 0 0	361 12 0	...	...
Old Arcot Rupee	...	...	...	...	...	...	...	...
Emaumy Rupee	337 8 0	335 15 0	...	5 23 4	350 0 0	343 12 0	...	...
Old Pondichery Rupees ...	...	...	...	...	356 4 0	350 0 0	...	...
New Pondichery Rupees ...	337 8 0	335 15 0	...	5 23 4	350 0 0	343 12 0	...	*
Chalawany Rupees	...	...	...	...	406 4 0	400 0 0	2 3 57	*
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	...	...	...	...	182 13 0	179 11 0	1 3 13	...
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	4,600 0 0	4,575 0 0	1 30 0	...	4,843 60 0	4,769 60 0	5 42 60	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	SOUTHERN DIVISION—*cont.*							
	Adonancota.				Hurore.			
	Bought. (52)	Sold. (53)	Profit. (54)	Loss. (55)	Bought. (56)	Sold. (57)	Profit. (58)	Loss. (59)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	94 11 0	94 4 0	1 5 45	...	...	...	...	...
Purana Ekairy	...	...	...	...	...	...	...	...
Ferokee	90 12 0	90 5 1	...	2 5 78	...	...	...	...
Siddikee	...	...	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	90 12 0	90 5 1	...	3 3 66	...	...	...	...
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Satauree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	...	...	...	...	...	...	...	...
* * *	122 5 0	*	1 25 25	...	...	...	...	...
* * *	...	...	...	...	...	...	...	...
Cota Gopaulee	...	...	...	...	...	...	...	...
Naugaree	168 7 8	168 1 4	...	...	...	...	...	...
Very	...	...	...	...	...	...	...	...
Company Rupee	...	...	...	...	...	...	...	...
Nava Arcot Rupee	...	...	...	...	...	...	...	...
Old Arcot Rupee	...	...	...	...	...	...	...	...
Emaumy Rupee	357 8 0	335 15 0	...	5 22 69	...	...	...	...
Old Pondichery Rupees ...	...	...	...	...	...	...	...	...
New Pondichery Rupees ...	*	*	...	5 22 69	...	...	...	...
Chalawany Rupees	...	...	...	...	...	...	...	...
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	...	...	...	...	...	...	...	...
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	4,600 0 0	4,575 0 0	1 30 0	...	...	...	...	...

Coins.	CENTRE DIVISION.							
	Murpoor.				Tingricota.			
	Bought. (60)	Sold. (61)	Profit. (62)	Loss. (63)	Brought. (64)	Sold. (65)	Profit. (66)	Loss. (67)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	...	...	...	...	96 8 0	96 0 0	3 0 5	...
Purana Ekairy	...	...	...	...	...	...	...	...
Ferokee	...	...	...	...	93 11 1	93 3 1	0 44 14	...
Siddikee	...	...	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	...	...	...	...	93 3 0	92 11 0	...	0 24 72
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Satauree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	120 10 0	120 0 0	...	...
* * *	...	...	...	...	120 6 4	120 0 0	...	...
* * *	...	...	...	...	121 8 12	121 2 8	1 1 70	...
* * *	...	...	...	...	312 5 0	310 0 0	...	...
Cota Gopaulee	...	...	...	...	331 0 0	327 0 0	...	...
Naugaree	...	...	...	...	166 2 8	165 0 0	...	...
Very	...	...	...	...	...	...	...	...
Company Rupee	...	...	...	...	365 4 0	363 2 0	...	3 11 85
Nava Arcot Rupee	...	...	...	...	...	...	...	...
Old Arcot Rupee	...	...	...	...	353 2 0	*	...	10 31 4
Emaumy Rupee	...	...	...	...	343 12 0	340 10 0	...	4 8 61
Old Pondichery Rupees ...	...	...	...	...	353 2 0	350 0 0	...	3 17 32
New Pondicherry Rupees ...	...	...	...	...	346 14 0	343 12 0	...	3 14 19
Chalawany Rupees	...	...	...	...	365 10 0	362 8 0	...	7 22 36
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	...	...	...	...	178 2 0	175 0 0	...	1 25 32
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	...	...	...	...	4,600 0 0	4,575 0 2	1 30 0	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	Centre Division—*cont.*							
	Nangapilly.				Womlore.			
	Bought. (68)	Sold. (69)	Profit. (70)	Loss. (71)	Bought. (72)	Sold. (73)	Profit. (74)	Loss. (75)
Adawanny Muhammad Shahee.	..	...	...	...	...	...	...	...
Kurkee	94 12 0	94 4 0	1 5 45	...	94 12 0	94 4 0	1 5 45	...
Purana Ekairy	93 0 0	92 8 0	...	1 32 26	93 0 0	92 8 0	...	0 32 26
Ferokee	89 4 0	88 12 0	...	4 40 73	29 4 0	*	...	4 40 73
Siddikee	...	...	...	...	...	...	...	...
Nava Sawanoory	124 0 0	123 4 0	...	...	*	*	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	91 8 0	91 0 0	...	2 15 71	91 8 0	91 0 0	...	2 17 71
Mahomedee	...	..	...		...	..	...	...
Doorge	...		..	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	122 8 0	122 3 0	1 37 2	...	122 12 0	123 3 0	1 37 2	...
Venketputtee	108 14 1	107 14 1	...	...	...	...	...	...
Sauvaree Cass	75 0 0	74 8 0	...	...	75 0 0	74 8 0	...	...
Dharwaree	112 0 0	111 8 0	...	...	112 0 0	111 8 0	...	...
Sataurea	...	..	...	...		...	...	...
Ashrafee	...	..	...	...	...	.	...	...
Mohamad * * *	...	...	...	. .	...	...	...	..
* * *	125 0 0	124 3 12	3 29 5	...	*	124 3 12	3 29 5	...
* * *	125 0 0	124 3 12	3 29 5	...	125 0 0	124 3 12	3 29 5	...
* * *	303 7 8	302 5 0	...	...	*	*	...	...
Cota Gopaulee	..	...	...	...	...	...	...	...
Naugaree	..	..	...	...	...	...	..	...
Very	156 0 13	155 4 11	...	...	156 0 13	155 4 11	...	...
Company Rupee	356 4 0	354 7 0	...	2 40 20	356 4 0	354 11 0	...	2 40 20
Nava Arcot Rupee	356 4 0	354 7 0	...	7 31 47	356 4 0	354 11 0	...	7 31 50
Old Arcot Rupee	...	...	..	...	...	...	...	...
Emaumy Rupee	137 8 0	135 15 0	...	5 23 5	337 8 0	*	...	5 32 5
Old Pondichery Rupees ...	340 10 0	339 1 0	...	6 18 24	340 10 0	*	...	6 18 24
New Pondichery Rupees ...	337 8 0	335 15 0	..	5 23 5	337 8 0	335 15 0	...	5 23 5
Chalawany Rupees	375 0 0	373 7 0	...	4 31 64	375 0 0	373 7 0	...	4 31 65
Termapoory Rupees	356 4 0	354 11 0	...	...	356 4 0	354 11 0	...	...
Nookra Hydree	175 4 0	174 8 2	..	1 37 21	175 5 0	174 8 2	...	1 37 21
Old Emaumy	...	...	...	...	...	...		...
Mylee or Silver fanams ...	4,575 0 0	4,570 0 0	1 5 0	..	*	*	1 5 0	...

Coins.	Centre Division—*cont.*							
	Sankaridroog.				Yerapaudy.			
	Bought. (76)	Sold. (77)	Profit. (78)	Loss. (79)	Bought. (80)	Sold. (81)	Profit. (82)	Loss. (83)
Adawanny Muhammad Shahee.	103 6 0	102 14 0	...		1,036 0 0	102 14 0	...	
Kurkee	91 14 0	91 6 0	...	1 43 22	91 14 0	91 6 0	...	1 43 23
Purana Ekairy	91 14 0	91 6 0	...	1 43 22	91 14 0	91 6 0	...	1 43 23
Ferokee	...	..	...	...	...	...	...	...
Siddikee	...	...	...	..	...	...	...	...
Nava Sawanoory		...	...	...	...	...	...	...
Purana Sawanoory	133 8 2	113 0 0	...	...	113 8 2	113 0 0	...	...
Hydree	90 5 1	89 12 0	...	3 30 22	90 5 1	*	...	3 31 59
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	93 14 0	93 6 0	...	...	93 14 0	93 6 0	...	...
Saunageeree	93 14 0	93 6 0	...	...	...	.	...	...
Ferengipate	...	...	...	...	116 13 2	116 8 0	..	2 41 20
Venketputtee	103 6 0	102 14 0	...	...	103 6 0	102 14 0	...	...
Sauvaree Cass	74 10 0	74 4 0	...	...	76 10 0	74 4 0	...	...
Dharwaree	116 4 1	115 12 0	...	...	...	...	...	...
Satauree	116 4 1	115 12 0	...	...	...	...	...	...
Ashrafee	25 9 2	25 8 0	...	...	25 9 2	25 4 0	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	...	...	...	...	122 5 0	121 8 4	1 23 35	...
* * *	122 5 0	121 8 12	1 25 0	...	122 5 0	121 8 4	1 23 25	...
* * *	307 7 8	302 8 0	...	..	303 7 8	302 5 0	...	.
Cota Gopaulee	311 2 8	310 0 0	...	...	311 2 8	310 0 0	..	...
Naugaree	...	...	...	...		...		...
Very	150 0 0	149 3 12	...	...	150 0 0	149 3 12	...	...
Company Rupee	3,519 0 0	350 0 0	...	4 4 77	351 9 0	350 0 0	...	4 4 77
Nava Arcot Rupee	...	.	...	...	...	...	...	...
Old Arcot Rupee	351 9 1	350 0 0	...	10 31 3	351 9 0	350 0 0	...	10 31 3
Emaumy Rupee	335 15 0	334 4 2	...	5 44 1	335 15 0	334 4 2	...	3 44 1
Old Pondichery Rupees ..	340 10 0	339 1 0	...	6 18 24	340 10 0	339 1 0	...	* 18 24
New Pondichery Rupees ..	335 15 0	334 4 2	...	5 44 3	335 12 0	334 4 2	...	*
Chalawany Rupees	375 0 0	373 4 0	...	4 33 76	375 0 9	373 4 0	...	4 34 37
Termapoory Rupees	351 9 0	350 0 0	...	...	351 0 0	350 0 0	...	...
Nookra Hydree	176 9 0	175 0 0	...	1 25 25	176 8 0	175 0 0	...	1 25 25
Old Emaumy	...	...	...	...	...	...	...	..
Mylee or Silver fanams ...	4,537 40 0	4,512 40 0	0 12 40	...	4,537 40 0	4,512 40 0	0 12 40	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	Centre Division—*cont.*							
	Trichingode.				Mulsamooder.			
	Bought. (84)	Sold. (85)	Profit. (86)	Loss. (87)	Bought. (88)	Sold. (89)	Profit. (90)	Loss. (91)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	...	...	...	...	93 0 0	92 8 0	...	0 33 70
Purana Ekairy	...	...	...	...	90 10 0	90 10 0	...	3 19 55
Ferokee	90 0 0	89 8 0	...	3 1 64	89 1 0	88 8 0	4 5 8	..
Siddikee	45 0 0	44 12 0	...	3 2 9	44 8 2	44 0 0	4 28 57	...
Nava Sawanoory	...	...	...	...	120 8 0	120 0 0	...	..
Purana Sawanoory	...	...	..	...	...	...	...	...
Hydree	*	*	...	3 19 54	89 1 0	88 0 0	...	5 2 8
Mahomedee	...	...	...	...	...	...	...	..
Doorgee	...	...	...	...	...	...	...	..
Saunageeree	..	...	...	..	...	...	...	...
Ferengipate	117 6 0	116 12 0	...	2 31 70	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	..
Dharwaree	...	...	...	...	...	...	...	...
Sataureee	...	...	..	...	...	...	...	...
Ashrafee	...	..	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	...	...	...	...	120 0 0	118 0 0	...	1 30 0
* * *	122 5 0	121 2 8	1 1 70	...	120 0 0	118 0 0	...	1 30 0
* * *	300 0 0	297 5 0	...	...	300 0 0	297 0 0	...	...
Cota Gopaulee	312 5 0	310 0 0	...	...	306 2 8	303 0 0	...	...
Naugaree	...	...	...	..	165 6 4	164 0 0	...	...
Very	151 8 12	150 8 4	...	...	150 0 0	148 0 0	...	...
Company Rupee	358 10 0	335 4 0	...	2 30 18	350 0 0	347 0 0	...	4 41 77
Nava Arcot Rupee	346 0 0	342 8 0	...	10 36 47	...	...	...	...
Old Arcot Rupee	...		...	...	340 0 0	337 0 0	...	14 0 69
Emaumy Rupee	337 8 0	334 6 0	...	5 42 66	331 4 0	329 0 4	...	7 17 52
Old Pondichery Rupees ...	340 6 0	337 12 0	...	5 42 66	337 8 0	335 0 0	...	7 23 62
New Pondichery Rupees ...	337 8 0	334 6 0	...	5 42 66	331 4 0	329 0 0	...	7 20 65
Chalawany Rupee	346 0 0	342 12 0	...	12 24 26	356 4 0	354 0 0	...	9 30 17
Termapoory Rupees	...		...	...	356 4 0	351 0 0	...	..
Nookra Hydree	174 0 0	172 6 0	...	3 1 55	...	...	...	...
Old Emaumy	...	...	...	...		...	...	...
Mylee or Silver fanams ...	4,600 0 0	4,562 40 0	1 17 40	...	4,550 0 0	4,530 0 0	0 30 0	...

Coins.	Centre Division—*cont.*							
	Kishnageery.				Vaniambady.			
	Bought. (92)	Sold. (93)	Profit. (94)	Loss. (95)	Bought. (96)	Sold. (97)	Profit. (98)	Loss. (99)
Adawanny Muhammad Shahee.	110 1 3	109 1 3	...	...	106 7 0	105 5 0	...	...
Kurkee	93 5 2	92 5 2	...	0 37 45	92 6 0	91 6 0	...	1 43 23
Purana Ekairy	93 5 2	92 5 2	...	0 37 45	94 2 0	93 2 0	...	0 3 62
Ferokee	91 5 0	90 5 0	...	1 6 59	89 12 0	88 12 0	...	3 37 73
Siddikee	46 10 3	46 2 3	0 2 22	...	46 3 0	45 11 0	...	1 0 56
Nava Sawanoory	136 1 3	135 1 3	...	...	...	...	...	...
Purana Sawanoory	128 15 1	127 15 1	...	...	...	...	...	
Hydree	91 5 0	90 5 0	...	3 4 46	89 12 0	88 12 0	...	4 34 20
Mahomedee	23 5 21	23 1 1	0 0 37	...	...	...	...	...
Doorgee	102 0 0	101 0 0	...	..	...	...	...	...
Saunageeree	96 1 1	95 1 1	...	...	95 14 0	94 14 0	...	...
Ferengipate	122 8 0	121 8 0	1 11 20	...	124 10 0	123 6 0	2 36 45	...
Venketputtee	108 15 1	·107 14 1		...	...	...	..	...
Sauvaree Cass	80 0 0	79 4 0	...	...	...	...	...	...
Dharwaree	..	..	...	...	...	...	...	...
Sataureee	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	...	...	...	...	121 2 8	120 0 0	...	...
* * *	122 5 0	121 2 8	1 1 70	...	122 5 0	121 2 8	1 1 70	...
* * *	315 0 0	314 0 0	...	...	...	...	...	...
Cota Gopaulee	350 0 0	349 0 0	...	...	...	...	...	...
Naugaree	170 0 0	169 0 0	..	...	168 7 8	167 5 0	...	...
Very	160 0 0	159 0 0	..	...	...	...	...	...
Company Rupee	343 12 0	340 12 0	...	6 29 2	334 6 0	*	...	8 37 71
Nava Arcot Rupee	343 12 0	340 12 0	...	11 12 8	335 15 0	332 13 0	...	13 15 14
Old Arcot Rupee	356 4 0	353 4 0	...	9 38 57	346 14 0	343 12 0	...	12 12 70
Emaumy Rupee	340 10 0	337 10 0	...	5 1 57	332 13 0	329 11 0	...	7 12 65
Old Pondichery Rupees ...	345 15 0	342 15 0	...	5 15 12	335 15 0	332 12 0	...	8 6 43
New Pondichery Rupees ...	340 10 0	337 10 0	...	5 1 57	331 4 0	328 2 0	...	7 32 0
Chalawany Rupees	375 0 0	372 0 0	...	5 2 70	365 10 0	362 8 0	...	7 22 30
Termapoory Rupees	343 12 0	340 12 0	...	...	...	...	...	...
Nookra Hydree	175 0 0	173 8 0	...	2 18 29	178 2 0	176 9 0	...	0 30 70
Old Emaumy	345 15 0	342 15 0	...	5 15 12	...	...	.	...
Mylee or Silver fanams ...	4,575 0 0	4,550 0 0	1 5 0	...	4,650 0 0	4,600 0 0	2 10 0	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	Centre Division—*cont.* Tripatoor. Bought. (100)	Sold. (101)	Profit. (102)	Loss. (103)	Coonatoor. Bought. (104)	Sold. (105)	Profit (106)	Loss. (107)
Adawanny Muhammad Shahee.	109 0 0	108 0 0	...		109 0 0	108 8 0	...	...
Kurkee	93 14 0	93 6 0	0 6 64	...	93 14 0	93 6 0	0 6 64	...
Purana Ekairy	93 14 0	93 6 0	0 6 64	...	93 14 0	93 6 0	*	...
Ferokee	91 5 0	90 13 0	...	1 27 29	91 5 0	90 10 0	...	1 27 29
Siddikee	46 8 0	46 4 0	...	0 9 11	46 8 0	46 4 0	...	0 9 11
Nava Sawanoory	136 0 0	135 4 0	...	...	136 0 0	*	...	...
Purana Sawanoory	129 8 0	129 0 0	...	...	129 8 0	*	...	...
Hydree	91 5 0	90 13 0	..	2 25 34	91 5 0	*		2 25 34
Mahomedee	23 9 0	23 7 0	1 24 79	...	23 9 0	23 7 0	1 24 79	...
Doorgee	102 0 0	101 8 0	...	..	102 0 0	101 8 0	..	...
Saunageeree	93 10 0	93 2 0		...	93 10 0	93 8 0	...	...
Ferengipate	126 4 0	125 12 0	4 35 50	...	126 4 0	125 12 0	4 35 50	...
Venketputtee	109 0 0	108 8 0	...	...	109 0 0	*	...	...
Sauvaree Cass	80 0 0	79 8 0	...	...	80 0 0	*	...	...
Dharwaree	...	...	...	...	...	...	...	...
Sataureo	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	..	..	..	...	...	...	...	..
* * *	...	...	...	...			...	...
* * *	123 1 4	122 5 0	2 3 60	..	*	*	*	..
* * *	317 0 0	316 0 0	...	...	317 0 0	*		...
Cota Gopaulee	351 0 0	350 0 0	...	...	*	350 0 0	...	...
Naugaree	*	166 8 12	...	...	167 5 0	166 8 12	...	...
Very	165 0 0	164 3 12	...	...	165 0 0	164 3 12	...	...
Company Rupee	332 13 0	331 4 0	...	9 11 31	332 13 0	331 4 0	...	9 11 31
Nava Arcot Rupee	334 6 0	332 13 0	...	13 15 22	334 6 0	332 13 0	...	13 15 22
Old Arcot Rupee	355 6 0	353 13 0	...	9 32 22	355 6 0	353 13 0	...	9 32 22
Emaumy Rupee	332 13 0	331 4 0	...	6 37 28	332 13 0	331 4 0	...	6 37 28
Old Pondichery Rupees ...	344 6 0	342 10 0	...	5 19 3	344 6 0	342 10 0	...	*
New Pondichery Rupees ...	331 4 0	329 12 0	...	7 11 26	331 4 0	329 12 0	...	7 11 26
Chalawany Rupees	378 2 0	376 2 0	...	4 0 75	378 2 0	376 2 0	...	4 0 75
Termapoory Rupees	332 13 0	331 5 0	...	...	332 13 0	331 5 0	...	...
Nookra Hydree	175 0 0	174 0 0	...	2 5 57	175 0 0	174 0 0	...	2 5 57
Old Emaumy		...	...	...	...	...	...	...
Mylee or Silver fanams ...	4,600 0 0	4,575 0 0	1 30 0	...	4,600 0 0	4,575 0 0	*	...

Coins.	Northern Division. Cullawee. Bought. (108)	Sold. (109)	Profit. (110)	Loss (111)	Rycottah. Bought. (112)	Sold. (113)	Profit. (114)	Loss. (115)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	94 2 0	94 0 0	0 39 12	...	94 1 3	94 1 3	0 43 61	...
Purana Ekairy	94 2 0	93 0 0	...	0 9 4	92 5 0	91 7 3	...	1 38 0
Ferokee	91 6 3	90 4 0	...	2 10 44	90 9 0	39 15 2	...	2 23 40
Siddikee	...	...	...	...	45 4 2	45 4 2	...	1 40 25
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	..	...	...	...	...	...	...	...
Hydree	92 5 0	91 5 0	...	2 0 43	90 9 0	89 11 2	...	3 33 20
Mahamedee	..	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	..	...
Saunageeree	...		...	...	...	...	..	...
Ferengipate	126 5 0	125 8 0	4 26 20	...	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	.	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Satauree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	..	...	...	...	...
* * *	*	*	...	*	*	*	..	2 27 15
* * *	122 5 0	121 0 0	*	...	120 0 0	120 0 0	...	...
* * *	...	...	...	...	...	...	...	...
Cota Gopaulee	...	...	...	...	...	...	...	...
Naugaree	162 5 0	160 0 0	...	...	...	...	...	...
Very	...	...	...	...	...	...	...	...
Company Rupee	350 0 0	348 0 0	...	4 29 59	355 11 3	352 4 3	...	3 21 58
Nava Arcot Rupee	...	...	..	...	349 1 1	342 14 0	...	10 32 15
Old Arcot Rupee	340 11 0	338 10 0	...	13 26 13	...	...	...	...
Emaumy Rupee	337 8 0	335 8 0	...	5 28 40	336 13 0	333 14 2	...	6 3 71
Old Pondichery Rupees ...	337 8 0	335 8 0	...	7 17 30	336 13 0	333 14 2	...	7 37 13
New Pondichery Rupees ...	...	...	...	...	...	...	...	..
Chalawany Rupees	375 0 0	373 0 0	...	4 36 60	...	...	...	...
Termapoory Rupees	...	...	...	...	...		...	...
Nookra Hydree	171 14 0	171 0 0	...	3 36 52	171 7 0	171 7 0	...	3 25 46
Old Emaumy	...	...	...	...	...	...	...	...
Mylee or Silver fanams ...	4,650 0 0	4,600 0 0	2 10 0	...	4,500 0 0	4,500 0 0	...	...

* Indicates figures lost.

State of exchange in the Ceded Districts for November 1794, showing the difference it made to the ryots every 100 Star Pagodas according to the coins in which they paid their rents that month—*cont.*

Coins.	NORTHERN DIVISION—*cont.* Verabudrdroog. Bought. (116)	Sold. (117)	Profit. (118)	Loss. (119)	Cauveripatam. Bought. (120)	Sold. (121)	Profit. (122)	Loss. (123)
Adawanny Muhammad Shahee.	111 8 0	110 3 0	...	...	...	...	...	...
Kurkee	96 0 0	95 1 0	1 44 62	...	...	...	...	...
Purana Ekairy	94 2 0	93 4 0	0 2 20	...	94 2 0	93 3 0	...	...
Ferokee	92 6 0	91 8 0	...	0 38 68	91 6 3	90 8 0	...	1 43 20
Siddikee	46 3 0	45 12 0	...	0 39 49	46 8 0	45 8 0	...	1 18 79
Nava Sawanoory	132 15 0	131 0 0	...	...	133 6 0	131 4 0	...	...
Purana Sawanoory	...	...	...	...	...	...	...	...
Hydree	92 6 2	91 8 0	...	1 37 19	91 12 0	91 0 0	...	2 15 50
Mahomedee	23 1 2	20 14 0	...	0 39 49	...	...	...	...
Doorgee	...	.	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	...	...	...	...
Venkatputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	120 0 0	118 4 0	...	...
Satauree	...	...	...	...	...	...	...	...
Ashrafe	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	133 4 0	131 6 0	...	...
* * *	120 0 0	119 3 12	...	0 23 35	118 7 8	117 5 0	...	2 3 60
* * *	122 5 0	121 2 8	1 1 70	...	121 2 8	120 0 0	...	...
* * *	...	...	...	...	...	...	...	...
Cota Gopaulee	...	...	...	...	...	...	...	...
Naugaree	171 2 8	170 0 0	...	...	175 0 0	172 5 0	...	...
Very	...	...	...	...	...	...	...	...
Company Rupee	365 11 0	362 8 0	...	0 30 67	355 8 0	352 8 0	...	3 19 17
Nava Arcot Rupee	...	...	...	...	...	...	...	...
Old Arcot Rupee	365 10 0	332 8 0	...	7 22 36	335 8 0	352 4 0	...	10 5 16
Emaumy Rupee	340 10 0	387 8 0	...	5 3 32	345 15 0	342 14 0	...	3 25 29
Old Pondichery Rupees	346 14 0	343 12 0	...	5 4 69	345 15 0	342 14 0	...	5 15 0
New Pondichery Rupees	340 10 0	337 8 0	...	5 3 32	335 8 0	33[illegible] 4 0	...	6 24 73
Chalawny Rupees	396 14 0	393 12 0	0 21 43	...	391 12 0	384 0 0	...	2 0 38
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	173 7 0	171 14 0	...	3 14 40	177 7 0	173 0 0	...	2 31 2
Old Emaumy	...	...	...	...	345 15 0	342 14 1	...	5 15 60
Mylee or Silver fanams	4,550 0 0	4,500 0 0	...	...	4,575 0 0	4,550 0 0	1 5 0	...

Coins.	NORTHERN DIVISION—*cont.* Cummanellore. Bought. (124)	Sold. (125)	Profit. (126)	Loss. (127)	Jevadipalum. Bought. (128)	Sold. (129)	Profit. (130)	Loss. (131)
Adawanny Muhammad Shahee.	...	...	...	...	...	...	...	...
Kurkee	96 0 0	95 8 0	2 19 32	...	...	...	...	...
Purana Ekairy	93 3 1	92 3 1	...	1 3 23	...	...	...	...
Ferokee	92 5 0	91 13 0	...	0 23 49	...	...	...	...
Siddikee	...	...	...	...	...	...	...	...
Nava Sawanoory	...	...	...	...	...	...	...	...
Purana Sawanoory	126 5 0	125 1 0	.	...	...	...	...	...
Hydree	...	...	...	...	...	...	...	...
Mahomedee	...	...	...	...	...	...	...	...
Doorgee	...	...	...	...	...	...	...	...
Saunageeree	...	...	...	...	...	...	...	...
Ferengipate	...	...	...	...	...	...	...	...
Venketputtee	...	...	...	...	...	...	...	...
Sauvaree Cass	...	...	...	...	...	...	...	...
Dharwaree	...	...	...	...	...	...	...	...
Satauree	...	...	...	...	...	...	...	...
Ashrafee	...	...	...	...	...	...	...	...
Mohamad * * *	...	...	...	...	...	...	...	...
* * *	*	*	...	...	...	...	...	...
* * *	*	120 0 0	...	...	...	...	...	...
* * *	*	312 5 0	...	...	...	...	...	...
Cota Gopaulee	*	320 0 0	...	...	...	...	...	...
Naugaree	*	160 0 0	...	...	...	...	...	...
Very	175 0 0	172 5 0	...	...	...	...	...	...
Company Rupees	...	...	...	...	...	...	...	...
Nava Arcot Rupee	..	..	...	...	...	...	...	...
Old Arcot Rupee	...	...	...	...	...	...	...	...
Emaumy Rupee	*	340 10 0	...	4 8 68	...	...	...	...
Old Pondichery Rupees	*	340 10 0	...	5 43 55	...	...	...	...
New Pondichery Rupees	*	337 8 0	...	5 3 33	...	...	...	...
Chalawany Rupees	...	.	...	...	...	...	...	...
Termapoory Rupees	...	...	...	...	...	...	...	...
Nookra Hydree	...	...	...	...	...	...	...	...
Old Emaumy	*	337 8 0	...	6 37 41	...	...	...	...
Mylee or Silver fanams	*	4,600 0 0	2 10 0	...	...	...	...	...

* Indicates figures lost.

XVIII.

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.

To—EDWARD SAUNDERS, Esq., President, etc. Members of the Board of Revenue.

Dated—Baramahal, 6th March 1795.

Much inconvenience being felt in these districts from the want of single and double fanams and it being impossible directly to remedy it by coinage, I am induced to request your Board will be pleased to order a thousand Pagodas worth of single and double fanams to be sent from the Presidency to Krishnagiri as soon as possible.

I have lately communicated with Mr. Hughes on the subject of coinage, who wishes to receive rupees into the mint to recoin into fanams but apprehending, in consequence of a letter from Government dated 9th August 1794, directing me to tender all the money, not the currency of the Carnatic, to the Assay master for recoinage, that I am restricted sending rupees for that purpose without sanction. I request your Board will be pleased to permit not to give the Assay master five or six thousand rupees to recoin into fanams or as many more as may be deemed necessary to remedy the present inconvenience.

I think it probable there will arise a profit in the recoinage of rupees into fanams but should there be a loss, I apprehend it will not more than equal the expense of the coinage of such a number from Madras to Krishnagiri.

I have requested a quantity may be sent from the Presidency that the inconvenience felt may the sooner be done away.

XIX.

Letter—From—J. WEBBE, Secretary to Government.

To—Captain ALEXANDER READ, Collector in the Baramahal and Salem Districts.

Dated—Fort St. George, 18th July 1795.

The Right Hon'ble the President in Council having observed by your last estimate of receipts and disbursements that the balance of cash, which will be in your hands on the 31st July amount to Pagodas 1,40,703 directs me to desire that you will on receipt of this letter transmit to the Presidency such part of it as may be ready and complete the sum to one lakh of Pagodas as the collections are made.

XX.

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.

To—J. WEBBE, Esq., Civil Secretary, Fort St. George.

Dated—Krishnagiri, 22nd July 1795.

Agreeable to your letter of the 18th all the treasure that can be spared from the Ceded Districts shall be sent to Madras. Only so much shall be reserved as with attention to the least probable demands of public departments shall appear to be absolutely necessary. The accompanying is an estimate of what they may be and of my probable receipts to the 31st December when my kists will begin to exceed the ordinary demands upon the revenue.

As therein stated it was supposed my balance of cash in hand would be about 1,40,000 Pagodas the 31st of July, but it would be very little more than 1,00,000 at the end of next month, and not 15,000 in November even were no money to be remitted to the Presidency.

I request you will mention these circumstances to the Right Hon'ble the Governor, likewise that in all probability either the troops must be allowed to fall into arrears, or the usual demands for the investment cannot be supplied and that those consequences will be more felt in proportion as my remittance may exceed the least of the above sums. I shall however, be impressed with the necessity of obeying his Lordship's commands to the extent that I think he would approve on the spot, send off 25,000 without waiting further instructions, as the utmost that can be spared without much inconvenience. If any more be sent the equivalent must be returned before November, or in the course of that month, and if no more be required it may be necessary to send half of that sum back in order to obviate the consequence I have mentioned.

So large a sum as the above being sent from a supposition that some department must necessarily press upon another, to answer a present emergency, I shall hope on that principle that his Lordship will be pleased to dispense with my making another remittance until February or March next when the residue will be considerable.

I request you will take this occasion of informing his Lordship that one lakh has already been remitted this year, agreeably to the instructions I received in February.

Expected receipts and disbursements of Revenue in the Baramahal and Salem Districts from 1st June to the 31st December 1795.

Months.	Current Revenue.	Disbursements.								Balances of cash in hand.
		Ordinary charges.	Charities and Pensions.	Extra charges.	Paymasters.	Commissary General.	Commercial Resident.	Totals.		
Balance of cash in hand the 31st May 1795.	1,83,310 33 58	...	...	...	...	...	...	...		1,83,310 33 58
June	27,782 17 24	4,000	300	3,000	18,000	1,000	10,000	36,300		1,74,793 5 2
July	8,744 23 28	4,000	300	3,000	18,000	9,000	10,000	44,300		1,39,238 2 30
August	1,468 9 16	4,000	300	3,000	18,000	500	10,000	35,800		1,04,906 11 46
September	1,489 9 16	4,000	300	3,000	18,000	500	10,000	35,800		70,595 20 62
October	4,377 9 16	4,000	300	3,000	18 000	500	10,000	35,800		39,172 29 78
November	10,953 27 79	4,000	300	3,000	18,000	500	10,000	35,800		14,826 21 77
December	47,621 12 21	4,000	300	3,000	18,000	500	10,000	35,800		26,147 34 18
	2,85,747 34 18	28,000	2,100	21,000	1,26,000	12,500	70,000	2,59,600		26 147 34 18

XXI.

Letter—*From*—J. WEBBE, Secretary to Government, Public Department.

To—Captain ALEXANDER READ, Collector in the Baramahal.

Dated—Fort St. George, 25th July 1795.

I am directed by the Right Hon'ble the President in Council to acknowledge the receipt of your letter dated 22nd instant and to inform you that his Lordship was aware of the inconveniences, which you have stated, against the transmission of specie to the Presidency when he directed you to forward one lakh of Pagodas from the balance in your hands, but as the exigency of the public service make it necessary for him to avail himself of this supply he is pleased to direct that you transmit the whole sum of one lakh of Pagodas to the Presidency with the least possible delay.

XXII.

Letter—From—Captain Alexander Read, Superintendent, Baramahal and Salem Districts.

To—Messrs. Macleod and Munro, Assistant Collectors.

Dated—Vaniyambady, 29th July 1795.

The present exigency of the service requiring it I am again ordered to remit a lakh of Pagodas; you will therefore, each of you, despatch Pagodas 30,000 of that sums in specie to the Presidency with the least possible delay. According to the estimate of our expected receipts and disbursements to the 31st December, which I transmitted to the Secretary, it is probable that so large a sum being remitted, will leave us about 5,000 Pagodas only in hand at the end of August, and as our accounts of any month are never made up till near the end of the month succeeding, I must request that you send me immediately an estimate of your receipts and disbursements, *exclusive of advances to Public Departments* and including the above 60,000 with the 25,000 before ordered, up to the 31st December, agreeable to the accompanying form and that you make no more advances to them without my sanction that I may demand of you such proportions of the 15,000 wanting to complete the lakh, and of other sums which must indispensably be furnished while we may have any cash in hand as may suit the state of your treasuries respectively. I shall advise the Resident, Paymaster, and Commissary of the above directions, in regard to them that their applications may be first made to me, when I shall order the advance required, or such part of it as can be spared from the cash chest which can best afford it, until such time as we must stop payment, which will certainly be the case early in September, if not before the end of next month, unless 30,000 or 40,000 of the remittance now ordered be sent back by them, and as much more in December, for our monthly disbursements on an average, are about 35,000 and our receipts in those two months will not exceed 5,000. In fact they will be less than the estimate for they would only be so much, according to the Kistbundy of last year and best of all reasons our first kist of the current year is not to be till December. Here I must again enjoin your attention to that regulation for sensible of the detriment that calling upon them ryots earlier for their rents is to the inferior ryots, we must avoid it if possible, and that they may all be on a footing, so far as depends upon us let no district or individual, of any division, be called upon before the rest.

I have desired that the present remittance may be in specie from having lately discovered that we only receive credit in the revenue books at Madras for remittances by bills on sowcars, as they are paid into the revenue treasury, and not on transmission of our bills, so that it appears, such remittances are wholly at our risk, and that if such bills are not paid, we shall never receive credit for their amount or such part as may remain due, for I have likewise learned, that bills we have procured, have not been always paid up at once, but at different times, and in the course of several months. This is not consistent. I apprehend with the intention of the Board, and it only requires the being mentioned, to have it regulated, but it behoves us to wait until then before we remit any more through sowcars. Though it has not been yet said at whose risk treasure is sent under an escort, I have no doubt of its being at the Company's nor any of Government's excusing us should it be seized by robbers on the road, but it will be very proper to have something express also on that head. In the meantime I recommend that you apply for what you may deem very efficient escorts and think myself that a Jemadar's guard is the least number, that should be sent on such occasion. Half of it might return from Wallajabaud or any place at that distance from the hills.

(1)

Expected receipts and disbursements of revenue in the Division of the Ceded Districts from the 1st August to the 31st December 1795.

Months, &c.		Receipts.	Disbursements.				Balance.
		Current Revenue.	Charges Collection.	Charities Pensions.	Extra charges.	Total Disbursements.	
Balance in hand	31st July	10,000		-	...	1,000	10,000
	31st August	100	500	100	400	1 000	9,100
	30th September	100	500	100	400	1,000	8,200
	31st October	100	500	100	400	1,000	7,300
	30th November	100	500	100	400	1,000	6,400
	31st December	20,000	500	100	400	1,000	25,500

XXIII.

Letter—From—Captain ALEXANDER READ, Superintendent and Collector.
To—T. B. HURDIS, Esqre., Acting Paymaster, Commissary, &c.
Dated—Vaniyambadi, 1st August 1795.

As necessary for your information I desire to acquaint you that in consequence of orders I have received to make such a remittance to the Presidency, that it will not be in my power until December to answer the usual monthly demands of public departments upon the revenue of these districts, or the whole probably, of what they may require in the course of this month, I have directed my Assistants in the immediate charges of the collections, to make you no more advances without previous advice from me, in order that my future disbursements may be regulated by the expected receipts which will be very inconsiderable for the four ensuing months and such demands as may be the most pressing or can be supplied from the cash in hand, which requires that your application be made direct to me in future.

Though the average of your monthly demands be known, by their annual amount I wish as there is sometimes a considerable difference in them, and as essential to my intended arrangement, that you would be pleased to furnish me with an estimate of them from this date to the 31st December.

N.B.—The above was likewise addressed to the Commercial Resident.

(**XXIV** in original).

XXIV.

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
To—Messrs. MACLEOD and MUNRO, Assistant Collectors.
Dated—4th August 1795.

I request the estimate required of you in my letter of the 29th ultimo, may include the month of July and your balances of cash in hand by account the 30th June in place of that on the 31st July as before directed, since the latter could only be estimated, and it is proper the whole should connect with what is certainly known. I must, likewise reiterate my injunctions to be furnished with it by return of the tappal.

(**XXIII** in original.)

XXV.

Letter—From—CHS. CARPENTER, Commercial Resident.
To—Captain ALEXANDER READ, Collector, Baramahal and Salem Districts.
Dated—Salem, 7th August 1795.

I have to acknowledge the receipt of your letter of 1st August previous to which I had drawn on Captain Macleod for Rupees 80,000 having understood that large remittances were to be made from the Ceded Districts to the

Presidency and that no collections would be received until the later end of December. I have at the request of Captain Macleod kept the money untouched and shall continue to do so until he hears further from you on the subject for if you should still think it necessary that the rupees should be returned, I shall not have any cash in the commercial treasury, the money received in July having been already advanced to the weavers.

Agreeable to your desire I now forward you an estimate of disbursements requisite for the Commercial Department from 1st August to 31st December.

XXVI.

Letter—From—T. B. HURDIS, Asstt. Collector.

To—Captain ALEXANDER READ, Collector in the Baramahal and Salem Districts

Dated—Krishnagiri, 7th August 1795.

I found it necessary previous to delivering the copper, you sometime since purchased on account of the sirkar, to the contractor's people at the mint to endeavour to ascertain what it would produce, the following is the result.

One candy of copper will coin into Madras pice or Duggannies	36,000
Deduct contractor's cooly, etc., at $13\frac{7}{8}$ pice per lb. per candy is	8,325
Total to be delivered ...	27,675

The Madras exchange is at 8 pice for a fanam which is $3,459\frac{3}{8}$ per Star Pagoda at 45 and will at that rate per candy produce Star Pagodas 76-39-30 or thereabouts.

This coin is current here but at present very cheap—the buying price is 11 per one fanam, the selling price at 10 per fanam.

To realize to the extent before calculated at 76-39-30 or thereabouts per candy—is it necessary to reduce the 10 and 11 buying and selling prices to 8 that is to make the money dearer; how this is to be done I know not; the market is glutted even now to thirty per cent and the influx of five candies weight more, I apprehend, will not have that effect.

The mode usually adopted in other places is to order them to be exchanged at 8 per fanam by beat of Tom Tom; this however would here be highly oppressive on the ryots, and favourable to the shroffs and sowcars who are monopolizers of copper; to avoid this the only plan occurring to me is to coin as much as possible and whatever difference may appear to carry the whole to account Profit and Loss with the sirkar.

I request the favour of your answer as speedily as possible.

(**XXIX** in the original.)

XXVII.

Letter—From—T. B. HURDIS, Acting Pay Master, Public Department.

To—Captain ALEXR: READ, Collector, Baramahal and Salem Districts.

Dated—Krishnagiri, 8th August 1795.

I beg the favor of you to inform me as soon as you conveniently can of the sum you can spare me for the different departments under my charge the ensuing months wishing to take every measure to prevent delay in making the necessary payments.

(**XXVIII** in the original.)

XXVIII.

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
To—CHARLES CARPENTER Esqre., Commercial Resident, Salem.
Date—Vaniyambadi, 10th August 1795.

I have received your favor of the 1st and have to inform you concerning the advance made to you of Rs. 80,000, since my order to Captain Macleod about remitting his quota of a lakh of Pagodas to the Presidency, that the Hon'ble the Governor having been aware of the inconvenience which the investment will sustain by such a draft upon the revenue of these districts, previous to his having ordered it to be made, I cannot consistently with my duty, however I feel inclined, give my assent to your keeping so great a part of the sum, which his Lordship expects is now on the road to Madras, but if you please, I will forward your letter, stating the great occasion you have for it and submit your keeping it or not to his Lordship's determination. My difficulty in meeting your wish, is the greater from my advances to you these three months past, having exclusive of this sum, exceeded their monthly average, and of consequence my estimate, which makes it barely possible to complete the lakh, which must be sent even if a bag should not remain for any public department. I must hope you will excuse my want of accommodation in this instance as I must obey orders, whatever their consequence especially after they have been represented.

(**XXVI** in the original.)

XXIX.

Letter—From—Captain ALEXR. READ, Superintendent, Baramahal and Salem Districts.
To—The ASSISTANT COLLECTORS, Baramahal and Salem Districts.
Dated—Vaniyambadi, 13th August 1795.

Having received your several estimates of receipts and revenue disbursements to the 31st December I have, by means of them, your accounts for June and the estimates I have received of disbursements in other departments, drawn up the accompanying estimates of our collections of settlements, and demands upon them, by which it appears you will be able, in compliance with the Right Hon'ble the Governor's instructions in Mr. Secretary Webbe's letter of the 25th ultimo, to make the following remittances to the Presidency. Captain Macleod Pagodas 40,000 including the 10,000 he has already sent, Mr. Munro 53,000 including the 15,000 he has sent lately and Mr. Graham 7,000 which sums will make up the remittance required.

It appearing that this measure is in consequence of the urgent occasion which Government has for specie, I particularly request, that no time may be lost in your despatching the sums required of you, respectively, and that you severally inform me, when they are sent off and will probably reach the Presidency, that I may be enabled to transmit information thereof to Government.

(**XXXI** in the original.)

XXX.

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
To—The Right Honourable Lord HOBART, Governor in Council.
Dated—Vaniyambadi, 13th August 1795.

Pursuant of the orders I have received through Mr. Secretary Webbe dated the 25th ultimo the necessary directions have been given to insure the remittance of another lakh from the Ceded Districts to the Presidency. Part of it is now upon the road, and the remainder will be sent, so soon as it can be got ready, which will require some days yet, on account of the variety of coins which compose it.

This measure having required more particular estimates than any I have lately transmitted your Lordship, to ascertain the probable receipts of Revenue, and all demands upon it from the 1st instant to the 31st December (after which the collection will again exceed the ordinary disbursements of different departments

in these districts) the enclosed have been drawn up from estimates given in to me by the heads of each, and they show with greater certainty how the demands will accumulate by their exceeding my collections till January next, than any, perhaps, of my former communications upon the subject. I therefore lay them before your Lordship as deserving consideration.

I beg leave to observe, that in No. 1 only the ordinary charges collection and such other disbursements as are absolutely necessary to the management of the country and the carrying on cultivation are first deducted from the collections-that all disbursements to other departments entered in the month of July and August are sums, that (including remittances) have been advanced to them and that making the provision which is indispensable, for the purposes of revenue, and police, the small sums appearing in the column headed "advances to public departments" and in the month of September and December are all which there will be to spare them from the revenue of these districts till the beginning of the year.

Your Lordship will please to observe that those sums are carried into the 1st column of No. 2 as the only residue for answering all demands upon the revenue during September, October, November and December that the other column contain the requisite advances, monthly to each department; and the last column, the probable amounts of accumulating arrears, every month in the event of their not being supplied from the Presidency.

(**XXXII** in the original.)

1. Estimate of receipts and disbursements of revenue of the

Cucherees. (1)	Demands of settlements. (2)	Expected remissions or balances. (3)	Expected receipts. (4)	Charges collection. (5)	Charities, pensions, etc., etc. (6)	Extra establishment and charges. (7)	Repairs of Tanks. (8)	Advances for cultivation. (9)	Total revenue disbursements. (10)	Paymaster's disbursements. (11)
						RS.	RS.	RS.		RS.
June.										
Superintendent ...	15,481 14 67	...	15,481 14 67	...	...	...	...	...	...	...
Southern Division...	65,817 28 71	...	65,817 28 71	...	...	...	...	...	...	...
Centre Division ...	68,862 31 55	...	68,862 31 55	...	...	...	...	...	...	...
Northern Division...	18,081 16 74	...	18,081 16 74	...	...	...	...	...	...	...
Total ...	168,243 20 27	...	168,243 20 27	...	...	...	...	...	...	...
July.										
Superintendent ...	...	...	...	391 0 0	...	350	...	...	741 0 0	1,488
Southern Division...	17,528 32 63	8,528 32 68	9,000 0 0	1,225 41 31	27 5 39	600	250	4,300	6,403 10 70	4,000
Centre Division ...	1,102 9 47	362 40 15	739 5 32	1,100 0 0	50 0 0	700	200	800	2,850 0 0	...
Northern Division...	13,000 18 60	500 0 0	12,500 18 60	673 0 0	119 0 0	586	300	10,000	14,378 0 0	...
Total ...	31,631 25 15	9,392 1 3	32,239 24 12	3,389 41 31	196 5 39	2,236	3450	15,100	24,372 .0 70	5,488
August.										
Superintendent ...	...	...	...	391 0 0	...	350	...	...	741 0 0	1,000
Southern Division...	1,000 0 0	...	1,000 0 0	1,225 41 1	26 10 77	350	250	1,000	2,853 10 70	4,300
Centre Division ...	...	...	...	1,100 0 0	50 0 0	700	200	800	2,850 0 0	3,000
Northern Division...	488 0 0	...	488 0 0	673 0 0	119 0 0	586	200	800	2,378 0 0	1,000
Total ...	1,488 0 0	...	1,488 0 0	3,389 41 31	195 10 77	1,986	650	2,600	8,822 10 70	9,300
September.										
Superintendent ...	...	...	...	391 0 0	...	350	...	.	741 0 0	...
Southern Division ..	1,000 0 0	...	1,000 0 0	1,225 41 31	26 10 77	350	250	1,000	2,852 16 28	...
Centre Division ...	300 0 0	...	300 0 0	1,100 0 0	50 0 0	700	200	800	2,850 0 0	...
Northern Division...	488 0 0	...	488 0 0	673 0 0	119 0 0	586	200	800	2,378 0 0	...
Total ...	1,788 0 0	...	1,788 0 0	3,389 41 31	195 10 77	1,986	650	2,600	8,821 16 28	...
October.										
Superintendent ...	...	...	...	391 0 0	...	350	...	...	741 0 0	...
Southern Division...	1,000 0 0	...	1,000 0 0	1,225 41 31	27 5 39	350	250	300	2,153 10 70	...
Centre Division ...	200 0 0	...	200 0 0	1,100 0 0	50 0 0	700	200	800	2,850 0 0	...
Northern Division...	488 0 0	...	488 0 0	673 0 0	119 0 0	586	200	800	2,378 0 0	...
Total ...	1,688 0 0	...	1,688 0 0	3,389 41 31	196 5 39	1,986	650	1,900	8,122 10 70	...
November.										
Superintendent ...	..	...	...	391 0 0	...	350	...	.	741 0 0	...
Southern Division	1,000 0 0	...	1,000 0 0	1,225 41 31	26 10 77	350	250	200	2,052 16 28	...
Centre Division ...	200 0 0	...	200 0 0	1,100 0 0	50 0 0	780	...	...	1,850 0 0	...
Northern Division...	488 0 0	...	488 0 0	673 0 0	119 0 0	586	...	...	1,378 0 0	...
Total ...	1,688 0 0	...	1,688 0 0	3,389 41 31	195 10 77	1,986	250	200	6,021 16 28	...
Grand total ...	2,06,527 9 42	9,392 1 3	1,97,135 8 29	16,950 26 75	977 2 31	10,180	5,150	2 240	56,159 29 26	14,788

Baramahal and Salem Districts to the 31st December 1795.

Commissary mint etc., etc., disbursements. (12)	Commercial Resident Disbursements. (13)	Remittances to Madras. (14)	Total Disbursements to Public Depts. (15)	Grand total disbursements. (16)	Balance. Of cash not in hand. (17)	Balance. Of cash in hand. (18)	Remarks.
..	...	...	...	...	..	15,481 14 67	Part of the balance of cash in the hands of the Superintendent for his monthly disbursements about 10,000 Pagodas of which have been paid for grain collected in the Forts of Baramahal but not yet brought to account.
...	...	...	...	...	...	65,817 28 71	Balance of cash in the hands of the Asst. Collectors the 30th June as appears by their accounts current with the Superintendent for that month their commission to that date, viz., Pagodas 3,014–21–60 being deducted from each balance.
...	...	...	...	...	...	68,862 31 55	
...	...	..	...	...	...	18,081 16 74	
...	...	...	...	...	...	1,68,243 30 27	Total balance of cash in the hands of the Superintendent the 30th June as appears by his account current with the Revenue books at Madras to that date.
5,000 0 0	...	...	6,488 0 0	7,229 0 0	...	8,252 14 67	The demands of settlements appearing in the 1st column of this month are those which fell due after the 30th June or Balances outstanding on that date as appears by the state of the revenue or demand Collection, etc., for June. The expected remissions or balances in the 2nd column are as follows—for *Southern division* as stated in the Assistant Collector's estimate, for the *Centre division* as appears in the Assistant Collector's report of necessary remission for the *Northern division* as supposed from the Assistant Collector's Report of Balances in 7 Districts, and the Superintendent's investigations on the remaining three of that divisions. All the disbursements have been made, and will appear in the accounts for July.
1,029 32 64	...	...	5,029 32 64	11,433 7 54	...	63,384 21 17	
...	..	...	...	2,850 0 0	...	63,752 1 7	
...	...	...	...	14,378 0 0	...	16,203 35 54	
6,029 32 64	...	...	11,517 32 64	35,890 7 54	..	154,593 0 65	
5,000 0 0	...	...	6,000 0 0	6,741 0 0	...	1,511 14 67	Expected receipts and revenue disbursements entered here, are the same as in the Assistant Collector's estimate excepting that 1,500 Pagodas of proposed disbursements for Tank repairs and takawee are struck off by way of yield of present exigency and 1,000 for those disbursements in the Northern Division are included, as certainly necessary. All the disbursements to public departments (excepting 75,000 Pagodas of the remittances) are what have been made, and will appear in the August accounts. The remittances from the Southern Division included the 10,000 Pagodas and those from the Centre Division the 15,000 that have been made in part of the 2nd lakh that has been ordered.
...	...	40,000	44,300 0 0	47,153 10 70	...	17,231 10 27	
...	...	53,000	56,000 0 0	58,850 0 0	...	7,902 1 7	
...	...	7,000	8,000 0 0	10,378 0 0	...	6,313 35 54	
5,000 0 0		100,000	114,300 0 0	123,122 10 70	...	32,958 25 75	
...	...	...	...	741 0 0	...	770 14 67	The only difference between the entries here, respecting divisions is in the proposed advances of takavee in the Southern Division, from which 500 Pagodas are struck off, by way of yielding to the present demand. The other revenue disbursements being made as indispensably necessary it appears that Pagodas 15,157–18–29 is all that will remain for the disbursements of other Departments.
...	...	...	12,461 17 48	15,313 33 76	...	2,917 12 31	
...	...	...	1,052 1 7	3,902 1 7	...	4,300 0 0	
...		...	1,643 35 54	4,021 35 54	...	2,780 0 0	
...		...	15,157 18 29	23,977 34 57	...	10,768 27 18	
...	...	...	...	741 0 0	...	29 14 67	The difference between the entries here respecting divisions and the Assistant Collector's estimates are the small sums for Tank repairs and takavee in the Northern Division which will certainly be necessary. Revenue charges being paid, nothing will be left for the disbursements of other Departments.
...	...	..	...	2,153 10 70	...	1,764 1 41	
...	...	...	...	2,850 0 0	...	1,650 0 0	
...	...	...	...	2,378 0 0	...	890 10 60	
...	...	...	...	8,122 10 70	...	4,333 35 8	
...	...	...	...	741 0 0	711 21 13	...	If the same be done this month, the Superintendent must necessarily lay out, pagodas 711-21-13 of his own money and without making any advances to Public Departments nothing will remain in the hands of his Assistants.
...	...	...	...	2,052 16 28	...	...	
...	...	...		1,850 0 0	...	...	
..	...	...		1,378 0 0	...	...	
...	...	...	...	6,021 16 28	...	...	
1 ,029 32 64	...	100,000	140,975 15 13	197,135 8 39	...	...	

1. Estimate of receipts and disbursements of revenue of the

Cucherees. (1)	Demands of settlements. (2)	Expected remissions or balances. (3)	Expected receipts. (4)	Charges for collection. (5)	Charities, pensions, etc , etc. (6)	Extra establishment and charges. (7)	Repairs of Tanks. (8)	Advances for cultivation. (9)	Total revenue disbursements. (10)	Paymaster's disbursements. (11)
December.						RS.	RS.	RS.		RS.
Superintendent ...	...	...	...	391 0 0	...	350	...	...	741 0 0	...
Southern Division...	36,000 0 0	...	36,000 0 0	1,225 41 31	27 5 39	350	...	...	1,853 10 70	...
Centre Division ...	15,000 0 0	...	15,000 0 2	1,100 0 0	50 0 0	700	250	...	1,850 0 0	...
Northern Division...	2,000 0 0	...	2,000 0 0	673 0 0	119 0 0	586	...	...	1,378 0 0	...
Total ...	53,000 0 0	...	53,000 0 0	3,389 41 31	196 5 39	1,986	250	..	5,822 10 70	...
Grand total ...	259,527 9 42	9,392 1 3	2,50,135 8 39	20,340 32 26	1,175 7 70	12,166	5,900	22,400	61,982 4 16	14,788

Baramahal and Salem Districts to the 31st December 1795—*cont.*

Commissary mint, etc., etc., Disbursements. (12)	Commercial Resident Disbursements. (13)	Remittances to Madras. (14)	Total Disbursements to Public depts. (15)	Grand total disbursements. (16)	Balance. Of cash not in hand. (17)	Balance. Of cash in hand. (18)
...	...	...		741 0 0	...	...
...	...		34,146 25 10	35,000 0 0	...	...
...	..	...	13,150 0 0	15,000 0 0	...	..
...	...		622 0 0	2,000 0 0	...	...
...	...	...	47,177 25 10	53,741 0 0	...	...
11,029 32 64	...	100,000	188,153 4 23	250,135 8 39	...	...

Remarks.

There it appears that the collections of revenue in December, being much more than in either of the foregoing months and the ordinary charges, collections paid, there will remain a balance of Pagodas 47,177–25–10 for disbursements to other Departments. The estimate of those disbursements lately transmitted me by the acting Paymaster Commissary, etc., and the Commercial Resident are as follows :—

One month's disburscments of Public Department.

Military Paymaster's Department.	15,300	
Civil paymaster's department	80	
Commissary Department ...	875	
Agent for draught and carriage bullocks.	160	16,415 0 0
Commercial Resident's Departments.		11,428 25 60
		27,843 25 60

A. Read,
Superintendent, Baramahal and Salem Districts.

2. Estimate showing the probable residue of revenue in the Baramahal and Salem Districts after deducting the monthly disbursements for the Revenue Department, also the advances required for other departments and the residue or deficiency at the beginning of every month from the 31st August 1795 to the 1st January 1796.

Months	Residue of Revenue the end of every month.	Advances to the Military Paymaster.	Advances to the Civil Paymaster.	Advances to the Commissary.	Advances to the Bullock, etc., Agent.	Advances to the Commercial Resident.	Total Advances for every Department the beginning of every month.	Residue the beginning of every month.	Deficiency the beginning of every month.
August	15,157 18 29	...	...	...	...	...	...	...	...
September	...	15,300	80	875	160	11,428 25 60	27,843 25 60	15,157 18 29	12,686 7 3
October	...	15,300	80	875	160	11,428 25 60	27,843 25 60	...	40,529 33 1
November	...	15,300	80	875	160	11,425 25 60	27,843 25 60	...	68,373 13 71
December	47,177 25 10	15,300	80	875	160	5,714 12 60	22,129 12 60	...	90,502 26 51
January	...	15,300	80	875	160	10 000 0 0	26,415 0 0	47,177 25 10	69,740 1 41
	62.334 43 39	76,500	400	4,375	800	50,000 0 0	1,32,075 0 0	62,334 43 39	69,740 1 41

N.B.—The collections being made towards the end of the month, and advances usually the beginning of it the advances for any particular month are consequently from the collections of the preceding one, for which reasons the advances required on the 1st of September and January will be made from the residue in August and December and the residue of January is not entered because their estimate is only brought down to the 1st of that month.

XXXI.

Letter—From—CHS: CARPENTER, Coml. Resident, Public Department.
To—Captain ALEXR: READ, Superintendent, Baramahal and Salem Districts.
Dated—Salem, 16th August 1795.

I have to acknowledge the receipt of your letter of 10th instant and on the supposition that it could not be intended the business of my department should be impeded through want of cash, I hope you will have no objection to my keeping the rupees in the Commercial treasury, until the pleasure of Government be known respecting it, and in the meantime be pleased to forward the correspondence on the subject to the Board, that they may be enabled to determine on the expediency of allowing the cash to be applied to the purposes of my department or remitted to the Presidency as a total stop of advances at present would very much impede my bringing in the outstanding balance, which from its having never yet been realized, can only be effected by continuing the advances and reducing the balance gradually every month. Another argument which I hope will operate with Government in favor of my late draft on Captain Macleod is that by the contract made with the weavers by Mr. Michell, they are to be paid in no other coin but rupees.

(XXVII in the original.)

XXXII.

Letter—From—THO. MUNRO, Assistant Collector.
To—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
Dated—Sankaridroog, 17th August 1795.

All this misunderstanding in respect to our cash in hand arises from the delay of the Board in sanctioning our estimates by which it happens that our actual disbursements do not appear in our accounts. Your estimate of remittance from the Centre is Pagodas 53,000.

I disbursed in July not provided for in your estimate to Commercial Resident	14,285	0	0
Paymaster	3,200	0	0
Total	17,485	0	0

Advances to you for grain	946	0	0
My own grain advances	3,640	0	0
Balance due me by Graham	2,000	0	0
Do. Macleod	600	0	0
Charitable, Mosque and Pagodas...	1,000	0	0
Remittances	24,600	0	0
Total	50,271	0	0
Tank repairs about	4,000	0	0
Total	54,271	0	0

The Tappal just going—This in haste will I hope satisfy you till my accounts are ready. I came here last night to hasten them.

(XXXIII in the original.)

XXXIII

Letter—From—Captain ALEXR. READ, Superintendent, Baramahal and Salem Districts.
To—T. B. HURDIS, Esqre., Acting Pay Master, Commissary.
Dated—Tirupatur, 22nd August 1795.

I have delayed answering your letter of the 8th instant, until I could be certain whether or not it would be in my power to spare any cash for the disbursements of your departments the ensuing month, and I can now assure you that acting consistently with the orders I have received there will be none to spare for them these four months.

(XXXIV in the original.)

XXXIV

Letter—From—Captain A. READ, Superintendent, Baramahal and Salem.
To—The Right Hon'ble Lord Hobart, Governor in Council.
Dated—Trippattur, 22nd August 1795.

Having in my letter of the 13th instant given reason to suppose the remittance of a lakh from these districts could be completed in the course of this month and shown the pains that had been taken to ascertain the practicability of the measure, I beg leave to trouble your Lordship with the accompanying correspondence as necessary to account in a satisfactory manner, for its not being so fully carried into excution, as was expected.

No. 1 is copy of a letter to my Assistants directing them to despatch with the least possible delay to Madras the sums, which as appeared from their several estimates, composing the general one, drawn up from them and my own accounts transmitted your Lordship their several treasures could afford, and which together would have made up the lakh required. No. 2 is copy of a letter from one of my Assistants which it appears was written in haste, upon receiving orders to remit his quota by which it appears that ecxuslive of 24,600 Pagodas he had sent off in part of it, he had disbursements amounting to almost 30,000 Pagodas, to enter in his accounts for July, which from the want of accounts particular, the requisite vouchers or other causes he had reserved, to be brought to account in that month, as the last in the fasli or revenue year, when all that remains belonging to it are usually entered and which having been omitted in his estimate has thrown me out so much in the general one and leaves me so much less cash in hand than was imagined.

Nos. 3, 4 and 5 contain a correspondence between me and the Commercial Resident concerning a draft of Rs. 80,000 or pagodas 22,857 he made upon the revenue treasury at Salem after I had issued orders to stop making advances to Public Departments, which alone could enable me to make the remittance required. Having desired my Assistant there to remand it the Resident stated the demand he had for it and as the delay that would be incurred by his representing the matter to your Lordship, could not be of much import, I left it in his

opinion to return the money or keep it, until your pleasure regarding it should be known. It accordingly remains in his hands and that makes another deduction from my cash in hand.

Being uncertain as to the full amount of the disbursements I shall have to enter in my own accounts for July I apprehend that my other two Assistants will have some to enter, of which I am not yet apprised, I shall therefore defer making another estimate of them, until my accounts for the last fasli be brought up entirely, when I shall be able to do it with more exactness.

Seeing that from what has happened my supposed cash in hand must be reduced to more than half a lakh, and that intending to make the remittance required, I expected to have a residue of only 150,000 pagodas the 1st September, I judge that if permitted to reserve for the charges for the collection of revenue which are indispensably necessary my remittance cannot now exceed 60,000 and that amount being remitted will leave none for other demands.

Of that sum 25,000 have arrived at the Presidency, 23,000 is on the road by this time, and the whole that can be spared shall be despatched the moment it is in readiness. It will chiefly consist of small coins, that are not current at Madras, the shroffing and counting of which occasion some delay.

(**XXXV** in the original is printed as enclosure to **XXX**.)

XXXV

Letter—From—Mr. J. Webbe, Secretary, Public Department.
To—Captain Alexander Read, Collector in the Baramahal.
Dated—Fort St. George, 29th August 1795.

I am directed to inform you that in consequence of the circumstance, represented in your letter of the 22nd instant the Right Hon'ble the President-in-Council consents to the Commercial Resident's retaining the eighty thousand rupees with which he has been supplied for the purposes of the investment, and to your detention of such other sums (exclusive of the 48,000 which you mention to have been already despatched) as may not have been forwarded to the Presidency before the receipt of this letter.

(**XXXVI** in the original.)

XXXVI

Letter—From—Alexander Read, Collector in Baramahal and Salem Districts.
To—The Right Hon'ble Lord Hobart, Governor in Council, etc.
Dated—Tirpattur, 19th September 1795.

I have the honor to lay before you an estimate of my receipts and disbursements to the 31st December, which I believe includes every item of either description to that date. Your Lordship may please to observe in the 13th and other columns to the left, that after paying up the current revenue charges, and advancing all I can for the payment of the troops this month, no public money will probably remain with me at the end of it, and that my expected receipts will defray but a very small proportion of the ordinary expense of Public Departments the three ensuing months.

As every department must depend almost entirely upon other sources of supply during that period I have included their several monthly demands in the 13th and other columns to the right in this estimate to make it useful in providing for their respective disbursments according to the judged necessity or importance of each suitably with the state of the Public Treasury.

The annexed illustrations sufficiently show the connection of the different columns with the monthly receipts, disburements, and balances of revenue, while it has been adequate to the demands upon it and after that the demands, receipts and deficiency at the end of every month, but adducive of what has been said above the specific sums in each column expressing the monthly demands of departments to which they appertain and the totals at the bottom of each may be more necessary.

Applying these remarks, I apprehend the regulur payment of the troops and of the revenue servants, will be considered as the first purposes to

which any supply that may be sent into these districts should be converted. The troops being paid in advance their pay for any one month is of consequence from the collections of the month or period preceding but that of revenue servants being paid at the end of the month, it may be considered as from the collections of the current month. Thence the demands of the Paymasters and the Collectors' Departments from August to December, the expected receipts and the deficiency, from the 1st August to the end of those and the intermediate months, may be deduced as follows from the 13th, 14th, 15th and 21st columns.

—	Military Paymaster Demands.	Collectors Demands.	Total Demands.	Expected Receipts.	Deficiency to the end of every month.
	PAGs.	PAGs.	PAGs.	PAGs.	PAGs.
To the 31st August	5,415	...	5,415	...	5,415
,, 30th September	20,700	761	21,461	...	21,461
,, 31st October	43,000	14,557	52,557	3,488	49,063
,, 30th November	58,300	15,723	74,023	5,176	68,847
,, 31st December	73,600	21,590	95,190	75,176	15,914

I have classed the revenue and military establishment together because the regular payment of them is equally necessary to the prevention of distress and the neglect of the former would be as destructive to revenue as the latter falling into arrears might prove to the peace or security of these districts—the above showing their whole demand and deficiency or the supply required every month a third of that for the troops may I think be dispensed with if your Lordship please that grain be issued to the native corps. That may be done at Sankaridroog without prejudice as double the garrison stock will be laid up there but grain cannot be issued at other places without a consumption of the stock deemed necessary to their security. In the event of what your Lordship may resolve on the head, I beg leave to observe that if issued everywhere at the Company's price it would be a loss to the troops at some places where the bazar price is below the Company's, and that to prevent their suffering it should not be delivered to them anywhere dearer than it can be purchased. Issues of grain in this case being unusual because they are seldom or never intended for the accommodation of Government but for the relief of the troops when the bazar price exceeds the Company's it has not been provided for in the regulations by whose authority they shall under such circumstance be made, it may therefore be necessary to determine whether that shall rest with the Commanding Officer or with the Commissary.

Having stated what may be done under existing heavy demands on the public treasury for the maintenance of the revenue and military establishments which can endure the being straitened less than any other, I beg leave to call your attention next, to the other departments, which must inevitably suffer in an opposite degree to the proportion they receive of their ordinary disbursements. By the estimate it appears their several demands to the end of every month will be as follows :—

Months.	Civil Paymaster.	Commissary.	Bullock Agent.	Commercial Residt.	Total.
September to 30th	80	875	160	11,428	12,543
October ,, 31st	160	1,750	320	22,856	25,086
November ,, 30th	240	2,625	480	36,284	37,629
December ,, 31st	320	3,500	640	39,998	44,458

No portion of those demands can be supplied from my collections if as already proposed they be applied towards the liquidation of revenue or Military disbursements.

In case that contrary to supposition, the *deficiency* or difference between my expected collections and the estimated disbursements of every department can be supplied with convenience from other resources, its monthly amount as

shown in the right hand column under the head of *arrears of Demand upon the revenue* will probably be—

To the 30th September	Pags.	24,019
To the 31st October	„	67,170
To the 30th November	„	99,491
To the 31st December	„	53,587

I have now stated as correctly as I am enabled from the particular estimates of different Departments the demands of each and their amounts separately and together up to the end of every month until they can be again regularly supplied by the revenue of these Districts with the idea that your Lordship might require it in appropriating such sums as can be spared from the public funds for the purposes of revenue, the troops or the investment.

As I have been so full on the subject I shall only add concerning the troops in particular that after the Paymaster shall have paid away the whole of what I can advance him about a third of their pay for this month will remain in arrears, that about 20,000 Pagodas will be due to them the 1st of October, about 35,000 to them and 13,000 to revenue on the 1st of November and that the collections previous to the latter date probably will not be more than 5,000 or at most 6,000 Pagodas.

Having expressed my apprehensions on account of the present deficiency, when I was honoured with your commands in February concerning remittances, I am now solicitous of showing, that no partial considerations have been allowed to impede a measure which the exigency of the service required and as consonant thereto, beg leave to acquaint your Lordship, that I have remitted since then to the Presidency 150,363 Pagodas and that had not the demands of the Commercial Resident greatly exceeded of late, what they were formerly, and no orders been given to the contrary the two lakhs required would have been nearly completed in the course of last month.

(**XXXIX** in the original.)

1. Estimate of receipts and disbursements of revenue of the Baramahal and Salem Districts, including one of the ordinary monthly demands upon it by different Departments to the 1st January 1796, with balances due or against it and the deficiency every month to that date.

Months.	Expected Receipts	Amount Collections and Balances.	Revenue Disburse-ments.	Advances to Pay-master.	Advances to Commis sary.	Advances to Com-mercial Resident.	Remittances to Madras	Total Disbursements.	Balance in the hand of Collectors.	Balance due to Collectors.	Balance due to Revenue.	Balance against Revenue.	Demands of the Col-lector for charges collections.	Demands of the Mili-tary Paymaster.	Demands of the Civil Paymaster.	Demands of the Commissary.	Demands of the Bullock Agent.	Demands of the Commercial Resi-dent.	Total Monthly Demands on the Revenue.	Collections.	Arrears of Demands on the Revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
June ...	...	...	...	...	...	...	...	...	1,68,243	...	1,68,243	...	...	...	...	...	...	...	...	...	...
July ...	30,646	1,98,889	36,047	16,200	7,529	14,285	...	74,061	1,24,828	...	1,24,828	...	...	...	...	...	...	...	...	...	...
August ...	1,488	1,26,316	10,134	12,300	7,348	22,857	50,645	1,03,784	24,743	2,211	22,532	...	...	5,415	...	...	..	...	54,150	...	54,150
September ...	1,788	24,320	10,081	11,000	4,000	...	...	25,081	8,238	8,999	...	761	...	15,300	80	875	160	11,428	28,604	...	34,019
October ...	3,488	...	...	...	...	...	...	...	...	...	...	...	8,796	15,300	80	875	160	11,428	36,639	3,488	67,170
November ...	1,688	...	...	...	...	...	...	...	...	...	...	...	6,166	15,300	80	875	160	11,428	34,009	1,688	99,491
December ...	74,000	...	...	...	...	...	...	...	...	...	...	...	5,967	15,300	80	875	160	5,714	28,096	74,000	53,587

ILLUSTRATION OF THE TABLE

JULY.

	RS.
Balance due to Revenue by General Account current 30th June 1795, Column 12 ...	1,68,243
Receipts in July, Column 2 ...	30,646
Amount Balance and receipts, Column 3 ...	1,98,889
Advances to Paymasters, &c., for August in Part and Revenue Disbursements for July entered, Column 9 ...	74,061
Balance due to Revenue the 31st July, Column 12 ...	1 24,828

AUGUST.

Receipts in August, Column 2 ...	1,488
Amount receipts and Balance, Column 3 ...	1,26,316

	RS.
Advances to the Paymasters, &c., for August, September in part, and for revenue disbursements for August remittances, &c., Column 9	1,03,784
Balance due to Revenue the 31st August, Column 12	22,532
SEPTEMBER.	
Receipts in September, Column 2	1,788
Amount Balance and Receipts, Column 3	24,320
Advances to the Paymaster, &c., in part for September and Revenue disbursements in that month, Column 9	25,081
Balance against Revenue the 30th September, Column 13	761
Remainder due to the Paymaster's department for disbursements in September which ought to have been advanced in August (Advances for any one month, being always required for the month proceding), Column 15 (August)	5,415
Demands of the Paymaster, &c., for October which ought to be advanced in September, Column 20	28,604
Arrears of demands upon the Revenue the 30th September, Column 22	34,019
OCTOBER.	
Demands of the Paymaster, &c., for November which ought to be advanced in October and of the Collectors which should be paid up at the end of that month, Column 20	36,639
	70,658
Expected receipts in October, Column 2 or 21	3,488
Arrears of demand upon the Revenue the 31st October, Column 22	67,170
NOVEMBER.	
Demands of the Paymaster, &c., for December and of the Collectors for November, Disbursements, Column 19	34,009
Amount demands upon the Revenue 30th November	1,01,179
Expected receipts in November (2 or 21)	1,688
Arrears of demand upon the revenue to the 30th November, Column 22	99,491
DECEMBER.	
Demands of the Paymaster, &c., for January and of the Collectors for December, Column 20	28,096
Amount Demand upon the Revenue the 31st December	1,27,587
Expected Receipts in December, Column 2 or 21	74,000
Arrears of Demands upon the Revenue the 31st December, Column 22	53,587

(Signed) ALEXANDER READ,
Superintendent, Baramahal and Salem.

XXXVII

Letter—From—W^m^. MACLEOD, Assistant Collector.
To—Captain ALEXANDER READ, Collector, Baramahal and Salem Districts.
Dated—Ettapur, 24th Septr. 1795.

I have to acknowledge the receipt of your letter, dated the 18th instant.

The Paymaster's Department having already received two thousand Pagodas on the 19th instant, there remains only one thousand Pagodas to be issued to comply with your orders, regarding the treasury of the Southern Division which will be ready to be issued by the time a bill may be presented for that sum. You direct that enquiry may be made among the merchants of Salem to what amount and on what terms they would lend money to Government which I shall accordingly do. But I apprehend that allowing they could lend a small sum it would be on such terms as Government would not think proper to borrow. The least interest which these merchants pay for money is 12% and it cannot be supposed they would lend at a lower rate than 12% which is 4 or 6% more than what is paid at Madras. Besides as the Government would eventually direct the loan to be discharged in December or January when there will be no want of cash for District disbursements, I should suppose the merchants would not be inclined to withhold their money from their ordinary channels of trade for so small a consideration as would be given for three months.

(**XL** in the original.)

XXXVIII

Letter—From—CHAR^s^. CARPENTER, Commercial Resident.
To—Captain A. READ, Superintendent, Baramahal and Salem Districts.
Dated—Salem, 23rd Novr. 1795.

The Board of Trade having forwarded me for the use of my employ Surat Rupees 36,292 at the exchange of 342 per cent Star Pagodas I have to request that you will issue an order that they be received in the country at that exchange as Captain Macleod informs that he cannot receive them in revenue below that of the Pond^y^. Rupee without a particular official order from you.

(**XLI** in the original.)

XXXIX

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
To—CHARLES CARPENTER ESQ^re^. Commercial Resident, Salem.
Dated—Tirupatur, the 29th November 1795.

I have to acknowledge your letter acquainting me with your having received about 36,000 Surat Rupees at 342 per cent Star Pagodas, for the use of your employ and requesting I will issue an order that they may be received in the country at that exchange. I will do whatever lies in my power for your accommodation and your having made this request plainly shows the objection to my compliance with it has not occured to you, I beg leave to state it for your information.

There are 50 different coins current in this country and every coin being an article of trade there are none in the world that will not pass here for their value. Their value is clearly their equivalent in any other coin or commodity. That may be even less when they pass as bullion only than the metals in them would sell for separately on account of the trouble there may be in separating them for the purpose intended and it may be more on account of the value they acquire from currency. One is called their *intrinsic* and the other their *nominal* value. Both these are the same of any coin that will only pass for bullion and the difference between them is *more* or *less* according to their estimation or what people will give of their free will for them which cannot be affected by any order of Government or of a Collector.

It may be supposed that people do not think 342 of the Surat rupees you have are worth 100 Pagodas, for if they think they are, an order that they shall pass at that rate of exchange is unnecessary. If they do not think so, the giving any order that those rupees shall pass at that exchange would be in vain without compulsion and the enforcing it would be making people give more for them than they are worth. I say more than their worth, because they could not get back as much for them as they would give at above rate.

You may however think that my issuing the order you have requested would raise the nominal or current value of those rupees to the above exchange, but having experienced the contrary, I can assure you very confidently that it would not and for your satisfaction I shall state an example.

When the Maharattas joined our army in the last war, they brought with them a vast number of Chalawany rupees which being greatly inferior in the public estimation to the other kinds of rupees that were current, would not pass at the same rate of exchange. The Maharattas conceiving this a great hardship represented it to Lord Cornwallis and requested he would issue an order that they should pass current at the same rate as Arcot rupees which his Lordship consented to from a desire to accommodate them in whatever way it was possible, the order was issued throughout the conquered countries.

The consequence was the merchants daily complaining of being forced by the troops to receive those rupees in payment for more than they were worth and seeing that in place of affording them redress I necessarily insisted on their compliance, they either avoided by artifice or violence the taking of them whenever they could or shut up their shops. Though his Lordship would not countermand the order or dispense with the enforcing it, the merchants objected as much the last day we were above the Gauts to the receiving those rupees at the exchange prescribed as they did when it was issued. There was no other objection to that rupee than its inferior value compared with other coins for it passed at its real value in other parts of the country where there was no person in authority to force people to take it for more.

I have said so much on this subject in the hope you will see that my issuing the order you have requested would be in vain without compelling people to obey it and that using compulsion would be great injustice. It would be exactly the same as the forcing grain upon the merchants at an enhanced price, a practice that having, it seems, obtained in some parts of the Company's possessions and been represented lately to government, it has been wisely prohibited. As you mention that Captain Macleod informs you he cannot receive the Surat rupees at a rate below that of the Pondicherry rupee, I may conclude that you wish me to take them. That I cannot do without orders and you could with the same case deliver them over to the Paymaster as to me for the disbursements of his department. If that were done and he receive them at the exchange they have been sent to you he must necessarily issue them to the troops at the bazar rate and bring the difference to account but as the Company must bear the loss whether in the Military or Commercial Department, it may be thought that you may as well apply them to the use for which they are sent to you namely that of your employ.

There might be some difficulty made about that, as your bargains with the weavers are made in Pondicherry rupees and they will not I am told receive any other. I think however they would not refuse the equivalent in any other coin of sums specified in Pondicherry rupee, if they were assured they should never suffer by the innovation. By the equivalent I mean the amount for which the number specified in Pondicherry rupees may be purchased in the bazar. I cannot but think they would agree to that for as they must generally have occasion to change the rupees they get from you, it would be to their advantage in proportion to the difference between the purchase and the sale of the amount. To make this plain, I shall suppose the purchase of a Pondicherry rupee is 121 dugganies and the sale of one 128 as they happen to be to day at this place and that you have to pay one to a weaver. If you give it him in kind and he has occasion to change it he will only get 121 dugganies for it so that if in place of the rupee you give him what I have called its equivalent, i.e., 128 dugganies he will benefit 7 by not being paid in kind. If on the other hand he wants the rupee instead of the dugganies, he can get it for the 128 dugganies you give him so that he loses nothing in the one case and is a gainer in the other; you will probably think with me, after this that they could not refuse the equivalent in any other coin, but from the fear of foul play in the exchange and I imagine they might easily be persuaded that you will be vigilant enough to prevent that.

The business of exchange being the subject of this letter I have taken the liberty of touching on the use of one coin only in your department, because it was found very inconvenient in mine last year to supply you with Pondicherry rupees and I apprehend from your wish that I would receive the money you have got

into the revenue treasury that you find a difficulty in applying it to the use for which it is sent to you. General convenience is proposed by everything I have here recommended to your consideration.

(**XLII** in the original.)

XL

Letter—From—CHARLES CARPENTER, Comml. Residt., Salem.

To—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.

Dated—Salem, 10th December 1795.

Herewith you will receive the annual indent of expected disbursements for 1796 for the use of my employ which I have forwarded to Board of Trade. The advances to the weavers I wish to receive in rupees and pagodas, Krishnagiri excepted there being a loss in the exchange will do for the charges.

1. Annual Indent of cash wanted for the use of Commercial Department, Salem, from 1st January to 31st December 1796.

...... (1)	Looms. (2)	Long cloth. (3)	Salempores. (4)	Monthly receipts. January (5)	Febru-ary. (6)	March. (7)	April. (8)	May. (9)	June. (10)	July. (11)	August. (12)
				RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	3,622	1,228	17535	1,08,940	79,964	79,964	79,964	79,964	79,964	79,964	79,964
CommissionCarts' hire, Washing and Beating servants, etc. etc. etc. etc. etc.	...	...	...	15,956	15,956	15,956	15,956	15,956	15,956	15,956	15,956
Total monthly disbursements.	...	...	...	1,24,896	95,920	95,920	95,920	95,920	95,920	95,920	95,920

......	September. (13)	October. (14)	November. (15)	December. (16)	Total long cloth. (17)	Total Salem pores. (18)	Total Rupees. (19)	Total Pago-das. (20)	Fanams. (21)	Cash. (22)
	RS.	RS.	RS.	RS.			RS.			
	79,964	79,964	65,476	65,476	14,736	2,10,420	9,59,568	2,74,162	13	..
CommissionCarts' hire, Washing and Beating servants, etc. etc. etc. etc. etc.	15,956	15,956	15,956	15,956	...	...	1,91,472	54,706	13	...
Total monthly disbursements.	95,920	95,920	81,432	81,432	14,736	2,10,420	11,51,040	3,28,868	26	...

(**XLIII** in the original.)

XLI

Letter—From—The Board of Trade.

To—Mr. CHARLES CARPENTER, Commercial Resident at Salem.

Dated—Fort St. George, 28th December 1795.

We have received your letter of the 20th instant.

If you can procure from the Collectors in the Ceded Districts a sufficiency of cash for the purpose of your investment you may retain the Surat Rupees and apply them hereafter in the manner you have proposed, but if you have urgent occasion for money, you must issue the rupees to the weavers at such rate as may be reasonable and report to us the loss that may arise thereon.

We shall hereafter reply to the other parts of your letter.

(**XLIV** in the original.)

XLII

Letter—From—WILLIAM MACLEOD, Assistant Collector, Malikerra.

To—CAPTAIN ALEXANDER READ, Collector, Baramahal and Salem Districts.

Dated—Attur, 31st December 1795.

Having been at Rasipur, when I received your letter of the 20th instant respecting the exchange, I requested of Mr. Munro to meet me at Salem on the

27th to take the subject of your letter into consideration. Indisposition prevented him from meeting me conformably to your desire and until the jamabundy may be completed, I cannot conveniently return thither, as the whole of my cutcherry and surveyors are in the Attur District.

I am sensible with you of the loss which the farmers sustain by the exchange and that the sooner it is corrected the better. The beginning of the Revenue year would be the most convenient time to alter it—Rupees being the chief coins upon which there is a material loss. I think the present exchange should be confined to silver coins, and that the new exchange, if it shall take place this season, should commence from the 1st of January on all collections and disbursements.

I beg leave to state the objections which occur to me regarding any alterations in the middle of the year, without a previous sanction being obtained from Government.

1st—The exchange of Pondicherry and Imaumy Rupees in the Commercial Resident's Department being 350 Rupees per cent Pagodas can the collection rate be reduced below the exchange without the sanction of Government. As in that case, either the price of the Investment must be raised or the weavers' contract lowered in the proportion that the rate of collection would be reduced below 350.

2nd—The Revenue servants being heretofore paid in rupees (in the Southern division) would lose by the value of rupees being raised if the amount in Pagodas cannot exceed that of the Sibbandy before the alteration may have taken place. Is the difference to be made up to them or not ?

In the event of your devising a mode of removing these objections reducing the exchange to the rates in the accompanying memorandum, would in general relieve the farmers of the Southern Districts from the hardship they suffer by the price of silver having risen six or eight per cent since the present revenue exchange was fixed.

In regard to adding all the coins in your statement to these composing our former Tables of Exchange I beg leave to observe that we have already more coins in our collections than probably any other Collectors have and that as you are sensible that the trouble of accounts and shroffing is much increased by a multiplicity of coins, I trust you will dispense with our adding to the variety of coins which already compose the collections.

		Per st. pags.		Per cent st. pags.	
		RS.	A.	RS.	A.
Pondicherry and Imaumy Rupees	... ...	3	5	331	4
Company do.	... ...	3	6	337	8
Arcot do.	... ...	3	7	343	12
Old Pondicherry do.	... ...	3	6	337	8
Chillawanny do.	... ...	3	10	362	8

In the Southern Division the Double Rupees are received and disbursed at the same rate as the Pondicherry and Imaumy Rupees. Nor is there a distinction of new and old Arcot or Imaumy Rupees.

(**XLIX** in the original)

XLIII

Letter—From—Charles Carpenter, Commercial Resident.
To—Captain Alexander Read, Superintendent, Baramahal and Salem.
Dated—Salem, 4th January 1796.

I enclose you copy of a letter from the Board of Trade regarding the Surat Rupees, and will be obliged to you to fix the exchange they will be received at in the cutcherry from the inhabitants or desire Messrs. Macleod and Munro to do it.

(**XLV** in the original)

XLIV

Letter—From—Thomas Munro and William Macleod, Assistant Collectors.
To—Captain Alexander Read, Collector of the Baramahal and Salem Districts.
Dated—Salem, 8th January 1796.

According to your instructions we met at this place to consider upon making an alteration on the present revenue exchange, which we are sensible is with regard to silver coins unfavourable to the ryots.

We began our enquiries by consulting the shroffs here who furnished us with the accompanying comparison by which it appears that there was no material rise of silver with respect to gold in fasli 1202 and 1203, but that in 1204 and 1205, it has been very considerable. We could draw no satisfactory information from them as to the causes of this variation. The only way in which they endeavoured to account for it was by the discontinuance of the coinage of silver at Pondicherry from whence these districts had formerly drawn great sums in rupees and their now receiving payment in gold, chiefly for commodities exported to the coast.

To determine by what means the fluctuation of exchange is produced would require a comprehensive knowledge of the general commerce of India, which from our situation we have no opportunity of acquiring. We therefore suppose that the reason assigned by the shroffs, though perhaps not the only one, may have in some degree influenced the present state of exchange. There is also another circumstance which may locally contribute towards it, the aversion which the ryots have to receiving gold coins, and especially Star Pagodas, for the produce of their labour because from the shroffs taking Batta on those of Krishnagiri and Vellur and from there being a large proportion of filed and counterfeit Star Pagodas in circulation, they cannot be certain that any one that they receive will be passed at the cutcherry and are therefore more liable to lose by them than any other coin, whereas there is very little risk of their being deceived in Rupees or Mysore Pagodas.

We offer for your approbation the accompanying tables of exchange which for the advantage of the ryots we have brought as near the bazar rate as we thought we could do without endangering the loss of revenue. It contains all the coins which are in general circulation and to have increased the number would only have given more room for the impositions of shroffs without being of the smallest use to the inhabitants.

We think it proper to observe that by this arrangement there will be a considerable loss on the disbursements to the Commercial Resident, and to revenue servants, whose pay have hitherto been reckoned in rupees, and that it should have no relation to collection and disbursements which have already been made but should commence with the first kist, which becomes due subsequent to the receipt of your instructions for carrying it into effect.

1. Statement of the variation of exchange of the coins most common in the circulation of the Ceded Districts from fasli 1202 to 1205.

		1202 January.	1203 January.	1204 January.	1205 January.
		Number of each to one Star Pagoda in Rupees and annas.	Number of each to one Star Pagoda in Rupees and annas.	Number of each to one Star Pagoda in Rupees and annas.	Number of each to one Star Pagoda in Rupees and annas.
Rupees.	New Pondicherry	3 8	3 7	3 5½	3 3½
	Old do.	3 10	3 9	3 8	3 4½
	Company's	3 11	3 10	3 9	3 6½
	Arcot	3 11	3 10	3 9	3 5½
	Chillawanny	3 14	3 14	3 12	3 9
	Sultani	3 8	3 7	3 5½	3 3½
		One of each in Sultani Rupees and annas.	One of each in Sultani Rupees and annas.	One of each in Sultani Rupees and annas.	One of each in Sultani Rupees and annas.
Pagodas.	Bahadri	3 14	3 13	3 12	3 10¼
	Sultani	3 14	3 13	3 12	3 10½
	New Portonovo	2 15	2 14	2 12½	2 11¼
	Old Portonovo	2 14½	2 12½	2 12	2 11

2. Table of exchange proposed for 1205 to commence in January 1796.

		One of each in star pagodas, fanams and cash.	One of each in apantary fanams and annas.	Number of each to one Star Pagoda.	Number of each to one hundred Star Pagodas.
Rupees.	Sultani	0 13 $47\frac{1}{2}$	3 10	3 $4\frac{28}{29}$	$331\frac{1}{26}$
	New Pondicherry	0 13 $47\frac{1}{2}$	3 10	3 $4\frac{28}{29}$	$331\frac{1}{26}$
	Old do.	0 13 $28\frac{3}{4}$	3 9	3 $5\frac{17}{19}$	$336\frac{48}{57}$
	Company	0 12 $71\frac{1}{4}$	3 7	3 $7\frac{47}{55}$	$349\frac{1}{11}$
	Arcot	0 12 $71\frac{1}{4}$	3 7	3 $7\frac{47}{55}$	$349\frac{1}{11}$
	Chillawanny	0 12 15	3 4	3 $11\frac{1}{13}$	$369\frac{3}{13}$
Pagodas.	Sultani	1 4 55	13 4		$90\frac{30}{53}$
	Bahadri	1 4 55	13 4		$90\frac{30}{53}$
	New Yekeri	1 3 $22\frac{1}{2}$	12 14		$93\frac{21}{103}$
	Sultani Ashriffee	4 18 60	53 0		$22\frac{34}{53}$
	Kurrakes	1 3 $22\frac{1}{2}$	12 14		$93\frac{21}{103}$
	Sunnageeri	1 2 $27\frac{1}{2}$	12 10		$95\frac{6}{101}$
	New Portonovo	0 37 40	10 0		120
	Old do.	0 37 $2\frac{1}{2}$	9 14		$121\frac{41}{79}$
	Star	0 45 0	12 0		100
Fanams.	Contary	0 3 60			
	Rajegopalle	0 1 $49\frac{81}{111}$			
	Coltggopalle	0 1 40			

(L in the original.)

XLV

*Letter—From—*Charles Carpenter, Commercial Resident.
*To—*Captain Alexander Read, Superintendent, Baramahal and Salem.
*Dated—*Salem, 12th January 1796.

The want of rupees for the advances to the weavers being at this moment so very pressing that I am induced to trouble you for an answer to my letter of date enclosing one from the Board of Trade wherein I am directed to pass the Surat Rupees at a moderate exchange. The fixing of this must rest wholly with you as I shall advance it at the same rate that it will be received into your cutcherry.

From what I have been able to learn from an experiment of melting ten Surat Rupees and ten Pondicherry, the former is rather the best though the shroffs employed by Mr. Macleod for that purpose state the case to be very different.

I am anxious that the exchange shall be as favourable as possible for the Company that I may immediately employ the cash which I shall not feel myself authorized to do, if the loss is anything considerable.

(XLVI in the original.)

XLVI

*Letter—From—*Captain Alexander Read, Superintendent, Baramahal and Salem.
*To—*Charles Carpenter, Commercial Resident, Salem.
*Dated—*Tirupattur, 14th January 1796.

In compliance with your request I herewith enclose directions to Messrs. Macleod and Munro respecting the Surat Rupees in your possession.

They must of course settle the rate of them as nearly as they can to that which they will probably bring in the bazar for if they must do otherwise to favour the investment they must in proportion injure the ryots, that is to say, that if a loss must be borne it must either be theirs or the Company's.

I hope however it will be settled to your satisfaction.

(XLVII in the original.)

XLVII

*Letter—From—*Captain Alexander Read, Superintendent, Baramahal and Salem Districts.
*To—*Assistant Collectors, Baramahal and Salem.
*Dated—*Tirupattur, 14th January 1796.

1. Having long observed a very great difference between the revenue and the bazar rates of exchange in these districts, and that the ryots are losers by it, it has given me much concern, that by reason of unusual calls upon my time it

has not been in my power to give that subject the consideration it deserves. Though sensible how intricate it is I acknowledge myself incompetent to the prescribing of rules for correcting the present rates; yet I feel very confident of the necessity there is for its being done and shall communicate a few remarks upon them and the nature of exchange, in general, which the comparative statements enclosed will in some degree elucidate.

2. No. 1 contains all the coins in these and the neighbouring districts, with the present revenue and average bazar rates of purchase and sale throughout these districts during five months of the current year; and No. 2 the amounts of all the different coins that have been collected in them during seven months, with what you had, as appears by your several registers in your treasuries at the end of March last (the Star Pagodas excepted); which show by which the ryots gain, and by which they lose in paying their rents, that is when they have not Star Pagodas to give in discharge of them and are of consequence obliged to pay them in other coins according to our established rates of exchange.

3. It appears from the statements that taking Star Pagodas as the standard their rents being fixed and expressed in that coin that they lose by the rise in the rates of other coins, since our present tables of exchange were made out from 1 to 13 per cent of all their payments that are made in any coins but Star and Portonovo Pagodas, and that their advantage by payments made in the latter, which is the only coin they gain by is not even one per cent. Owing to these differences you will observe in No. 2 that they have paid Pagodas 244,289 in discharge of 225,462 which is 18,827 or $8\frac{1}{3}$ per cent more than their stipulations. And as the sum they have discharged is not half the annual settlement it is evident that if they be required to pay their rents of the current year at the same rates they will pay about 37,000 more than their settlements, because their settlements are in Star Pagodas.

4. Knowing that as all the coins current in these districts excepting Star and Portonovo Pagodas, have risen in their relative value to those two coins; so I conceive those two coins have fallen in their relative value to all the others, I therefore call the differences between them severally which are from 1 to 13 per cent an *apparent loss* only, but let it be supposed that they have risen and fallen respectively in relation to the produce, proportionably to half the differences between the revenue and the bazar rates of exchange; then it appears that the ryots gain by their payments in Star Pagodas in proportion to the loss by their payments when made in other coins. It may be concluded from this position that when they pay half in Stars and half in the other sorts their gains and losses are equal; that in the Northern districts where Star Pagodas are plenty, they benefit by the present rates almost four per cent and that in the Southern districts where the other coins are generally current they lose full as much.

5. We are so accustomed to think specific sums expressed in the same coin and nominally the same equivalents at distant periods though relatively considered they are not so, that had our settlements been made in Arcot or Pondichery rupees we should have thought them still the same, notwithstanding their present enhanced value and we may think them actually the same notwithstanding the reduced value of Star Pagodas; but in fact they would have been greatly raised in the one case and they are actually lowered as matters stand though nominally they do not appear so. This observation holds in respect to the ryots because money is valuable to them according to the relation between it and the produce and manufactures, but it does not hold in the same respect to Government because a specific sum in Star Pagodas is equal to itself for the purposes of Government at any future period, the pay of the troops and its other ordinary disbursements being fixed in Star Pagodas. Thus it appears that receiving those rupees in rent at the present rates of exchange, is against the ryots, that reducing those rates to the present level of the market is in their favour and that (excepting the amount of Batta) neither makes any material difference to Government, a second reason for altering the exchange.

6. It is extremely difficult if not impossible under the numerous and inexplicable causes of fluctuation in the relative value of commodities to ascertain equivalents at different periods which renders it necessary to make all bargains in some one or other that is a common measure of valuation, for which reason, and in conformity to the usage of Government in other departments, we have stipulated with the ryots that they shall pay their rents in Star Pagodas. Our bargain then with them is made in Star Pagodas, without any regard to the rise or fall of their value compared with other commodities, and by rights they ought never to pay more or less than the equivalent of their stipulations at the dates of their several instalments, that is to say, they ought never to give more in other coins in lieu of a Pagoda than could be purchased for one in the bazar, but the impositions upon them and revenue and other inconveniences that would be the consequence of receiving their payments in that manner render it necessary to fix certain rates for collections of revenue. It is certain that if perfectly adjusted they will differ the very next day from the bazar rates and that the ryots will generally lose by some and profit by others. At present however it is very plain that they lose by almost all. If it appeared from a comparison of the rates of exchange that they paid less, it would as already shown be of little consequence because the only difference it would make to Government would be that of batta, upon its disbursements, but as they pay generally between 1 and 13 per cent or about half the revenue, and probably in the Southern districts that much on three-quarters of their rents; justice requires that the revenue rates be immediately corrected and that it be done hereafter, as often as it may be found the ryots pay more that the specific sums expressed in their putties.

7. These, gentlemen, being the points of view, in which this business of the exchange appears to me, from the inadequate consideration it has yet been in my power to give it, I should be glad to have your sentiments upon it, in case you have yet turned your mind to it, for it is evidently a subject though difficult to show how that very materially affects the ryots and I should be happy on that account if we could reduce it to certain principles by which it might hereafter be regulated.

8. However practicable or difficult that may be, I have no doubt that for all the reasons I have stated, the present rates of exchange should be corrected and as it appears that is more necessary in the Southern than in the Northern districts. I request that Messrs. Macleod and Munro with such of the sowcars and wurtucks as may be necessary from the several taluks meet at Salem for the purpose, and the sooner the better, as the collections have already begun. If it appears that the rates which they may establish would answer for the Northern districts, they can be adopted in them also and otherwise Messrs. Munro and Graham can afterwards meet in the Baramahal to ascertain those suited to the current exchange in that quarter.

9. As you may observe in No. 1, there are many coins, gold, silver and copper which were not included in our last tables, but as many of them and probably all are still current in these districts, let every one be now included and give particular orders that none be refused in discharge of rent. This is to render it unnecessary for the ryots to exchange what they may chance to receive for the produce, and to secure them as far as lies in our power from the impositions of shroffs. That will make the demand for every coins equal and as I concieve will obviate one cause of fluctuation in the price of any particular coins that the Tahsildar might receive in preference, by which the shroffs must always gain at the expense of the community.

10. Under these considerations it appears the average bazar rate of the several taluks at the latest date may be procurable would be the proper rates to fix on for the collections, and as probably conveying useful information on the subject, I request you to ascertain them first and to state such reasons as the sowcars, etc., may give, and you may approve for deviating from them. Having the command of more information in regard to the value of all the different coins

current in these districts, by means of monthly registers from the several cusbas, I wish to know why we may not regulate the exchange for our department without their assistance, and I trust that the information you will bring forward upon the subject this occasion will establish our independence of them in future.

11. Having been enabled by your monthly registers of coins, to form some judgment of this dubious subject and apprehending they may be of essential use in it I request they may hereafter include all your collections of extra revenue and takavi, as well as those of your settlements, which they do not at present, by which regulations, their totals will correspond with the totals in the debit side of your accounts.

12. I have also used for the above purpose, your Tahsildar's reports of the rates of exchange and prices of commodities, and perceive that both registers may be applied and very usefully in future investigations of this kind which gives occasion to inform you that though I first issued orders to them in September '94 to transmit me such registers monthly by the tappal, it was not till the May following that I was able to procure them from all the taluks, and that those for September are the last I have been able to complete. Having repeated my orders almost every month without effect, I desire you will direct them to comply with whatever requisitions I may make of them, and immediately on receipt also, you will intimate to them that punishment shall certainly follow any future instance of such neglect as they have recently instanced. That you may be more positive in your injunction on this head, I think proper to inform you that my determination is to deprive any one of his station, who may hereafter show such contempt of my orders.

(XLVIII in the original.)

No. 1. Statement to show the apparent gain or loss of the ryots by the revenue rates of exchange in the Baramahal and Salem Districts 1794/5.

Names of coins.	Fixed sirkar rates of exchange.				Average bazaar rate in the three divisions.										Gain or loss calculated by the bazar rates in September.			
					Bought @					Sold @					Gain.		Loss.	
	Value of 100 coins in Star Pagodas.	Value of one of the coins in Star Pagodas.	Number of each sort for 100 Star Pagodas.	Number of each sort for one Pagoda.	May	June	July	Aug.	Sep.	May	June	July	Aug.	Sep.	In coins.	In Star Pagodas.	In coins.	In Star Pagodas.
Kurkee	107 13 10	1 3 23	93 3¼	0 15	93 15	93 4½	93 7½	93 0	92 11½	93 4	92 15	92 7¼	92 13¾	91 14¾	...	...	1 4½	1 16 71
Feroke	108 15 0	1 3 60	92 5	0 14¾	90 5	89 14¾	89 6¼	89 3½	88 14¾	89 3¼	89 9	88 11½	88 9¾	88 5½	...	...	3 15½	4 13 8
Bahadree ...	107 13 10	1 3 23	93 3¼	0 15	90 3	90 ¾	89 14¾	89 10½	89 6¾	89 3	89 6	89 1½	88 13½	88 12¾	...	...	4 6½	4 32 62
Old Ekari ...	107 13 10	1 3 23	93 3¼	0 15	91 9	91 11½	91 2	90 1¾	90 14¼	90 13	91 1	90 4	89 6¼	90 5¼	...	...	2 14	3 3 66
Seedeke	216 30 0	2 7 40	46 2½	0 7½	45 10	46 1	45 1½	45 3	45 1	45 3	45 8½	44 12¼	44 12¼	44 10¼	...	...	1 8¼	3 12 62
Ahmedy	433 15 0	4 15 0	23 1¼	0 3¾	22 13	22 14½	22 14¼	22 11½	22 12¼	22 9	22 9¾	22 9	22 8	22 6	...	...	0 11¼	3 2 9
Sunageery ...	105 9 30	1 2 27	95 ¾	0 15¼	95 1	94 10	94 9¾	94 9¾	94 5¼	94 7	93 13¾	93 14	93 13¾	93 11¼	...	...	1 5½	1 18 48
Portnovo... ...	83 15 0	0 37 40	120 0	1 3¼	120 15	120 0	121 7¼	124 7	121 5¾	120 0	119 9	120 3¾	120 ½	120 8¾	Anna. 8¾	0 21 45	...	...
Hydere Hushrufee.	...	...	...	...	25 6½	25 6¼	25 6¾	25 6¼	25 6½	25 ½	25 0	25 3¼	25 2¾	25 2	...	...	...	...
Saunari causs ...	...	...	...	...	78 ½	77 9½	77 6¼	76 7	77 3½	77 8	77 0	76 15¼	74 11	76 10½	...	...	...	...
Advany Mohnaidshi.	...	...	...	...	106 15½	105 7	105 4¾	105 7	105 3¾	106 5	104 8½	104 11¾	104 11¾	104 9¼	...	...	...	...
Doorgee	...	...	...	...	96 7	98 5½	98 2½	99 14¾	98 2¾	95 11	97 10	97 9	99 4	97 5¼	...	...	...	...
New Sovunory ...	...	...	...		133 11¼	132 10	135 2¾	133 6½	135 2½	132 13½	131 14	134 8	132 9½	134 10	...	...	...	...
Old Sovunory ...	...	...	...	...	133 4	133 4	133 4	133 4	133 6	132 12	132 4	132 4	132 12	131 10	...	...	...	...
Venketputty ...	...	...	...	...	* 4	104 ¾	103 14¼	103 10¼	103 13½	106 8	103 5¼	103 4½	103 4¾	103 2½	...	...	...	...
Darawade ...	...	...	...	...	*	*	*	*	*	115 9	115 9	115 8½	115 8	115 4	...	...	...	...
*	*	*	*	*	*	*	*	*	120 10	120 1	120 1	118 10½	119 14	119 14	...	...	...	...
*	*	*	*	*	*	*	*	*	25 7½	25 4¾	25 0	25 0	25 0	25 2½	...	...	...	...
*	*	*	*	*	*	*	*	*	103 2	112 5	102 5	100 5	102 5½	102 9	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	117 8	117 8	117 8	117 8	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	118 25	118 0	...	...	2 0 0	1 30 0
*	*	*	*	*	*	*	*	*	*	*	*	*	*	119 30	...	...	0 9 13	0 36 4
*	*	*	*	*	*	*	*	*	*	*	*	*	*	166 2 11	...		...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Company Rupees.	27 15 5	0 12 27	365 0	3 10½	347 5	333 3¼	366 *	333 13	331 10½	344 10	330 14	333 10¼	331 8¾	329 ½	...	...	35 15	9 38 61
New Arcot Rupees.	26 1 70	0 11 53	384 0	3 14½	343 10	340 13½	341 5½	340 13	340 11¼	340 15	338 6	339 2	338 3	340 2	...	...	43 14	11 18 71
Old Arcot Rupees.	...	...	...	...	352 1	350 0	342 10¼	350 0	349 5½	349 8	346 7¼	340 9¾	347 11¼	347 4	...	...	...	...

New Ammaumy Rupees.	28 5 50	0 12 59	355 0	3 9	330 9	329 2½	329 ½	328 3	326 7½	327 12¾	3 6 10½	326 6½	325 12	323 7½	...	...	32 1½	8 55 36
Old Ammaumy Rupees.	27 27 15	0 12 34	362 4	3 10	330 6	335 7	335 2	337 5	334 8	325 8	332 4½	332 6	334 6	332 3	...	...	30 1	8 13 42
New Pondicherry Rupees.	28 5 50	0 12 52	355 9	3 9	331 4	329 15	329 3¾	328 5	327 11½	328 8	327 6	326 9½	325 13	325 ½	.	...	30 8½	8 20 17
Old Pondicherry Rupees.	27 27 15	0 12 34	362 4	3 10	340 6	342 11¼	339 6¾	339 4	336 3¾	337 4	338 8¾	334 7¼	336 1	333 14	...	...	28 6	7 37 45
Shellawany Rupees.	25 23 35	0 11 39	391 12	3 14¾	366 8	362 7¾	365 6	353 13	366 11	363 2	359 10½	362 12	350 13	358 2	...	..	33 14	8 26 21
Hydere Nockra Rupees.	56 11 20	0 25 25	177 13	1 12½	168 11	168 12	162 12½	167 12½	168 3½	167 8	167 8½	167 4¾	166 7	166 12	..	...	11 1	6 10 2
Adalla Rupees ...	14 2 65	0 6 26	711 2	7 2	656 4	...	...	...	...	650 0	...	...	...	...	...	...	61 2	9 18 20
Turmanpoory Rupees.	...	...	...	...	343 5	342 13	342 4	350 0	?40 1¾	341 9	340 14¾	340 12¾	348 8	338 5	..	...	...	...
Silver Fanams ...	2 10 0	0 1 0	4,500 0	45 0	4,561 5	4,539 1	4,553 8	4,544 0	4,539 0	4,528 ¾	4,491 0	4,519 0	4,500 0	4,418 ¾	...	..	81 4	1 36 20
Silver First Sort Rupees.	..	...	...	...	353 1½	...	...	..	...	348 2	...	...	...	...	.	...	...	...
Silver Second Sort Rupees.	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arcot Pice ...	...	...	...	...	25,172½	24,996½	24,727½	23,540	22,972¼	24,765	24,558¾	24,170	23,006	22,177¾	...	...	...	...
New Duganis ...	...	...	...	...	45,900¾	47,615½	47,908¼	45,877	45,877	46,801	46,884¾	46,240	45,149	45,222	...	...	...	...
Arcot Cash ..	...	...	...	...	100,800	...	...	...	...	91,600	...	...	...	...	...	...	...	...
Elephant Pice ...	...	...	...	...	17,090	17,766¾	17,357½	17,700	17,766¾	17,842½	17,366¾	17,578¾	17,300	13,366	...	...	...	.
Elephant Cash ...	...	...	...	...	63,825½	62,731	65,400	64,250	66,300	63,036¾	61,806¼	64,537½	63,400	66,150	...	...	...	...
Old Duganis ...	...	...	...	...	49,162½	48,937½	48,050	46,800	...	47,318¾	47,150	46,560	45,362½	...	...	...	...	.
Bengal Pice ...	...	...	...	...	30,000	30,000	28,800	...	...	29,762½	29,062½	27,600	...	...	...	...	...	...
Jelly Cash ...	...	...	...	...	182,495½	177,772	179,882½	177,833	178,922	180,470¾	175,498	177,426¼	175,330	175,106 ¼	...	...	...	...

* Lost in the original.

No. 2, Statement to show the apparent gain or loss of the ryots by their payments to Government in seven months 1794/5 by the revenue rates of exchange in the Ceded Districts.

Names of Coins.	Number of Coins.	Revenue Rates of Exchange.	Amount of Revenue Rates of Exchange.	Bazaar Rates of Exchange.	Amount of Bazaar Rates of Exchange.	Ryots' Gain. In Coin.	Ryots' Gain. Amount in Star Pagodas.	Ryots' Loss. In Coins. (P. AS. C.)	Ryots' Loss. Amount in Star Pagodas.	Ryots' Gain per-centage.	Ryots' Loss per-centage.
Southern Division. Gold											
Seedeekee Pagodas ...	12	$46\frac{1}{13}$	26 1 76	44 $10\frac{1}{4}$	26 39 52	...	...	0 6 4	0 37 56	...	$8\frac{15}{45}$
Bahdri do. ...	468	$93\frac{21}{103}$	502 4 11	88 $12\frac{3}{4}$	527 8 22	...	...	22 1 8	25 4 11	...	5
Sultauny do. ...	1,558	$92\frac{2}{13}$	1,687 33 25	88 $5\frac{1}{2}$	1,762 37 36	...	...	66 13 8	75 30 32	...	$4\frac{22}{45}$
Porto Novo do. ...	8,563	120	7,135 37 40	120 $8\frac{3}{4}$	7,103 20 10	38 11 2	32 17 30	...	...	...	...
Old do. ...	4,738	$121\frac{21}{103}$	3,915 31 50	120 $8\frac{3}{4}$	3,930 22 45	...	...	17 13 0	14 35 65	...	$\frac{17}{45}$
Kurkee do. ...	46	$93\frac{21}{103}$	46 15 75	91 $14\frac{3}{4}$	47 2 13	...	...	0 10 0	0 31 18	...	$1\frac{17}{45}$
Sunnageery do. ...	2	$95\frac{5}{111}$	2 4 45	93 $11\frac{1}{4}$	2 6 5	...	...	0 0 2	0 1 40	...	$1\frac{30}{45}$
Ahmedy do. ..	4	$23\frac{1}{26}$	17 15 0	22 6	17 35 8	...	...	0 1 3	0 20 8	..	$8\frac{15}{45}$
Hydri Hushruffee	1	...	...	...	...	...	...	...	...	...	...
Prall Cauverie	1	...	...	...	...	...	...	...	...	...	...
Southern Division. Silver											
Pondicherry Rupee ...	$199,456\frac{1}{2}$	$355\frac{5}{9}$	56,096 4 23	325 $0\frac{1}{2}$	16,365 14 66	...	...	17,126 14 0	5,269 10 43	...	$9\frac{20}{45}$
Imaumy do. ...	$226,573\frac{1}{2}$	$355\frac{5}{9}$	63,723 35 10	323 $7\frac{1}{2}$	70,045 42 20	...	...	20,450 12 0	6,322 6 60	...	$9\frac{42}{45}$
Double do. ...	7,450	$177\frac{7}{9}$	2,095 14 5	166 12	2,233 39 60	...	...	462 8 0	138 25 55	...	$6\frac{25}{45}$
Half do. ...	4,433	$711\frac{1}{9}$	1,246 35 12	650 0	1,364 0 0	...	...	381 1 0	117 9 69	...	$9\frac{16}{45}$
Quarter do. ...	$5,528\frac{3}{4}$	$1,422\frac{2}{9}$	1,554 43 19	1,293 14	1,710 9 23	...	...	499 0 0	155 11 4	...	$9\frac{43}{45}$
Old Pondicherry rupee ..	6,080	$362\frac{21}{103}$	1,679 25 55	333 14	1,821 2 15	...	...	472 6 0	141 21 42	...	$8\frac{20}{45}$
Arcot do. ...	999	384	260 7 55	340 2	293 32 0	...	...	114 11 0	33 24 25	...	13
One sixteenth Sultauny rupees	$146\frac{1}{2}$	$5,688\frac{8}{9}$	41 9 36	5,175 8	45 13 25	...	...	13 2 0	4 3 69	...	10
Chellawany rupee ...	1,828	392	466 14 55	358 2	510 19 43	...	...	158 9 0	44 4 68	...	$9\frac{36}{45}$
One eighth Sultauny do. ...	292	$2,844\frac{4}{9}$	82 5 50	2,587 12	90 15 60	...	...	26 10 0	8 10 10	...	10
Company	7	365	1 41 23	329 8	2 4 73	...	...	0 10 0	0 8 50	...	$9\frac{43}{45}$
Total ...	...	...	1,40,581 20 53	...	1,52,899 20 17	...	32 17 30	...	12,351 28 5	...	...
Division. Gold											
Sultauny Pagodas	1,455	$92\frac{2}{13}$	1,576 9 40	88 $5\frac{1}{2}$	1,647 0 0	...	...	62 9 0	70 35 40	...	$4\frac{22}{45}$
Seedeekee do.	7	$46\frac{1}{13}$	14 39 3	44 $10\frac{1}{2}$	15 32 8	...	...	0 5 0	0 37 58	...	$3\frac{15}{45}$
Ahmedy do.	2	$23\frac{1}{26}$	8 30 0	22 6	8 42 20	...	...	0 0 2	0 12 20	...	$3\frac{15}{45}$
Feroke do.	2,140	$92\frac{4}{13}$	2,318 11 21	88 $5\frac{1}{2}$	2,422 16 50	...	...	92 0 0	104 5 29	...	$4\frac{21}{45}$
Bahdri do.	$1,397\frac{1}{2}$	$93\frac{21}{103}$	1,498 33 60	88 $12\frac{3}{4}$	1,575 4 65	...	...	66 11 1	76 16 5	...	5
Porto Novo do.	501	120	417 22 40	120 $8\frac{3}{4}$	415 28 15	2 4 0	1 39 25	...	...	...	...
Kurkee do.	10	$93\frac{21}{103}$	10 33 60	91 $14\frac{3}{4}$	10 39 2	...	...	0 2 0	0 5 22	...	$1\frac{17}{45}$

Centre — Silver — Imaumy Rupees ...	172,424	$355\frac{5}{9}$	48,493 11 20	323 $7\frac{1}{2}$	53,304 30 72	...	...	15,563 8 0	4,811 19 52	...	$9\frac{4}{45}$
New Pondicherry do. ...	69,684	$355\frac{5}{9}$	19,598 21 63	325 $\frac{1}{2}$	21,439 0 43	...	...	5,982 4 0	1,840 23 60	...	$9\frac{20}{45}$
Old do. do. ...	6,354	$362\frac{21}{103}$	1,755 11 20	333 14	1,903 5 0	...	...	493 10 0	147 38 60	...	$8\frac{20}{45}$
Arcot do. ...	587	384	152 39 30	340 2	172 26 10	...	...	67 0 0	19 31 60	...	13
Challawany do. ...	$1,036\frac{1}{2}$	392	264 1 75	358 2	289 20 12	...	...	90 13 0	25 18 17	...	$9\frac{36}{45}$
Half Sultauny do. ...	20,627	$711\frac{1}{9}$	2,900 36 45	650 0	3,172 13 62	...	...	1,763 13 0	271 22 17	...	$9\frac{16}{45}$
Quarter do. do. ..	19,291	$1,422\frac{2}{9}$	1,356 18 22	1,293 14	1,490 43 21	..	...	1,742 14 0	134 24 79	...	$9\frac{43}{45}$
Eighth do. do. ...	2,562	$2,844\frac{4}{9}$	90 2 63	2,587 12	99 3 20	...	...	234 0 0	9 0 35	...	10
Sixteenth do. do. ...	1,935	$5,688\frac{8}{9}$	34 4 50	5,175 8	37 23 30	...	...	181 2 0	3 22 56	...	$8\frac{42}{45}$
Double do. do. ...	110	$177\frac{7}{9}$	61 39 30	166 12	66 33 60	...	...	7 11 0	4 39 30	...	$6\frac{25}{45}$
Company do. ...	73	365	20 0 0	329 $\frac{1}{2}$	22 8 35	...	...	7 3 0	2 8 35	...	$9\frac{43}{45}$
Total ...	...	...	80,572 26 57	...	88,093 11 35	...	1 39 25	...	7,523 2 35	...	...
Northern Division — Gold — Cantary Pagodas	2,783-9-$8\frac{1}{2}$	120	2,309 37 13	119	2,339 5 70	...	...	22 14 0	29 13 57	...	$\frac{35}{45}$
Sultauny do.	287	$92\frac{2}{13}$	310 27 3	88 $5\frac{1}{2}$	324 39 30	...	...	12 8 0	14 12 27	...	$4\frac{22}{45}$
Feroke do. ...	88	$92\frac{4}{13}$	95 15 0	88 $5\frac{1}{2}$	99 26 15	..	...	3 15 0	4 21 15	...	4
Bahdri do.	148	$93\frac{21}{103}$	158 35 49	88 $12\frac{3}{4}$	166 29 25	...	...	6 14 0	7 38 56	...	5
Porto Novo do.	49	120	40 37 40	120 $8\frac{3}{4}$	40 26 74	0 3 3	0 10 46	...	...	0 20 14	...
Kurkee do.	10	$93\frac{21}{103}$	10 33 60	91 $14\frac{3}{4}$	10 39 65	...	...	0 1 2	0 6 5	...	$1\frac{17}{45}$
Seedeekee do.	5	$46\frac{1}{13}$	10 36 53	44 $10\frac{1}{4}$	11 10 2	...	...	0 2 8	0 18 29	...	$3\frac{15}{45}$
Ahmedy do.	6	$23\frac{1}{26}$	26 0 0	22 6	26 36 57	...	...	0 2 1	0 36 57	...	$3\frac{15}{45}$
Old Bahdri do.	2	...	...	90 $5\frac{1}{4}$	...	...	...	...	...	...	...
Ekary do.	5	$93\frac{21}{103}$	5 16 35	93 $11\frac{1}{4}$	5 24 65	...	...	0 2 1	0 8 30	...	$3\frac{26}{45}$
Sunnageery do.	4	$95\frac{5}{111}$	4 9 28	823 $7\frac{1}{2}$	4 12 13	...	...	0 1 0	0 2 65	...	$1\frac{30}{45}$
Silver — Imaumy Rupees ...	2,149	$355\frac{5}{9}$	604 18 22	325 $\frac{1}{2}$	664 15 58	...	...	191 0 0	59 42 36	...	$9\frac{42}{45}$
New Pondicherry do. ...	673	$355\frac{5}{9}$	189 9 67	833 14	207 2 50	...	...	58 0 0	17 37 63	...	$9\frac{20}{45}$
Old do. do. ...	78	$362\frac{21}{103}$	21 24 53		22 19 55	...	...	2 8 0	0 40 2	...	$8\frac{13}{45}$
Arcot do. ...	889	384	231 2 58	340 2	241 17 60	...	...	102 14 0	10 15 2	...	13
Chellawany do. ...	13	392	3 14 18	358 2	3 28 65	...	...	0 15 0	0 14 47	...	$9\frac{36}{45}$
Double Sultauny do. ...	150	$177\frac{7}{9}$	84 16 70	166 12	92 33 54	...	...	16 15 0	8 16 64	...	$6\frac{25}{45}$
Company do. ...	45	365	12 15 2	329 $\frac{1}{2}$	13 29 25	...	...	4 2 0	1 14 23	...	$9\frac{43}{45}$
Total ...	...	...	4,118 35 11	...	4,274 38 63	...	0 10 46	...	156 24 18	...	...
Grand total ...	...	...	225,272 37 41	...	2,45,267 25 65	...	34 22 21	...	20,029 10 45	...	...

Total loss .. ... 19,994 33 24 amountg. $8\frac{7}{8}$ per cent.

XLVIII

Letter—From—A. Read, Superintendent, Baramahal and Salem Districts.
To—Messrs. Munro and Macleod, Assistant Collectors, Baramahal & Salem Districts.
Dated—19th January 1796.

I am favoured with your statement and table of exchange which not being accompanied by such full information as I expected, I beg leave to refer you to a few points in my letter of the 21st ultimo on the subject, and request your answers to them severally, as also to a few others, which your letter suggests, all of which I shall here state as queries.

1. If only Star Pagodas and the ordinary change of that coin, fanams and cash were received from the ryots in discharge of rent would it not oblige them to part with all the other coins they might receive for the produce, to procure Star Pagodas, and put it very much in the power of the shroffs to raise the price of that coin, at the time the kists fall due and afterwards to lower the price of it when they would again buy it up to secure the monopoly?

2. Has not the limiting the revenue exchange to a few coins, that is, the receiving payments of rent in a few only the same effect in the proportion which their amount in the country may bear to the whole quantity of specie in circulation?

3. If every coin the ryots may chance to receive for the produce were received in payments of rents at a fixed rate of exchange, would not that put it out of the power of the shroffs to impose upon them and if it would not, what are the means by which the shroffs can impose upon them under such a regulation?

4. If the table of revenue exchange were to include all the coins, which are in general circulation how would that give more room for the imposition of the shroffs and for what reasons would it not be of any use to the ryots?

5. As more consistent with the generally received notion of equivalents and the ordinary mode of performing all pecuniary engagements is it not more correct and just either in respect to the sirkar or the ryots, when we receive the proportion or number of different coins that make the equivalent of any sum specified, in a particular coin, for example Star Pagodas, as a ryot's rent or kist of his rent, than when we receive such a proportion, or number of them as exceeds or falls short of that specific sum?

6. If it be expedient for many reasons to fix certain rates of exchange for revenue collections which must always differ from the current rates, is not a gain to the sirkar by the exchange, a loss to the ryots, and vice versa and as owing to the continual fluctuation in the value of coins, there must always be some differences, is it not fair and just between the parties that there should be an equal chance of the sirkar and the ryots gaining or losing by the exchange?

7. As the differences are evidently the least when the revenue and the bazar rates approach one another what objections are there, consistent with the above principle of equity, to the marking the average bazar rates of all the districts south of the Toppur, at the latest date procurable, the fixed rates for revenue collections?

8. Would not the loss on the disbursements to the Commercial Resident, in the event of regulating the exchange as here proposed or adopting the rates you propose, be the effect of the Company's and the weavers' accounts being kept in different coins of the great rise in the value of the Pondicherry Rupees and of consequence their receiving actually more though nominally the same for their cloth than in 1792 and the revenue and commercial rates of that coin, having been within a small fraction the same these three years, has not their *advantage* been progressive with and equal to the *loss* the ryots have sustained by the exchange?

9. Having monthly registers of all the different coins in these districts, which enable us to determine the true average rates of them within a week of

any date, a point that I apprehend is the most essential to our purpose; do you think that any other points of information are necessary for determining the revenue rates of exchange and what are they?

I conceive that your sentiments on the above will assist me much in deciding on this important subject. As you may observe, my solicitude is not to determine by what means the fluctuation of exchange is produced but how it affects the people whose interests are our peculiar care; nor am I more anxious to prevent a loss to revenue than a loss to them for they being assessed as far as our judgment goes on the practicability of carrying it into effect, to the *utmost* of what is proper to exact of them on the part of Government, and that being stipulated that should be the *utmost* also of our demand upon them. The receiving more of them by any means than can be avoided to save Government a loss is an additional tax and cannot be desired under an equitable system of management. On the same principle, I think the pay of revenue servants which has hitherto been reckoned and paid in rupees, should be raised to the equivalent in Star Pagodas, and charged accordingly after the exchange is settled because the doing otherwise would operate with them as a reduction of their pay. My cutcherry have been taught to reckon their pay in Star Pagodas which has obviated that inconvenience and I request that you may do the same in future. Of course the alteration that may take place in the exchange will have no relation to collections and disbursements which have been already made.

Your answer is requested with as little delay as possible so that the new rates may be resolved in before the collection of the February kist. If you be distant from one another as there is no occasion for you to meet again, I conceive on the business, as you may each form your opinions on each and it may be an advantage to have them separate.

(**LI** in the original.)

XLIX

Letter—From—THOMAS MUNRO, Assistant Collector.
To—Captain ALEXANDER READ, Collector of the Baramahal and Salem Districts.
Dated—Sankaridrug, 24th January 1796.

I shall now endeavour to answer the queries in your letter of the 20th though I am far from understanding clearly so intricate a subject.

1. "If only Star Pagodas and the ordinary change of that coin—fanams and cash—were received from the ryots in discharge of rent" it would not oblige them to part with other coins below their value because in that case they would take no coins for the produce of their labour but Star Pagodas and fanams. Shroffs may occasion a temporary rise or fall of exchange in a particular place but I doubt much if they can raise or lower the value of the Star Pagoda or any other coin over a whole country and keep it in this state for six months and if they cannot do this, they cannot hurt the ryots because the payments of rent are not limited to one or two days in each month but are made in the districts, though not in the cutcherry almost every day for six months, either on account of the current or arrears of former kists.

2. Whatever effect the limitations of revenue receipts to the Star Pagoda may produce, will also be produced by a limitation to any particular number of coins, in the proportion that they bear to the whole specie in circulation. If it is even admitted that a limitation to Star Pagodas would be followed by a loss on other coins, yet the limitation at present adhered, could only be attended with so trifling a loss, that it could not possibly be felt because many of the coins entered in the table of exchange not appearing at all in the collections of some division and in others in no greater number than from one to ten of each denomination, those excluded being still scarcer their number would therefore be still smaller.

3. I believe that every coin the ryots receive for the produce is now received in payments of rent. In the southern districts they sell nothing but for rupees and in the northern they take besides rupees only a few of the most common coins included in the table of exchange. Were the collections to comprehend every coin the ryots would still restrict their own receipts to those which they

now take. Consequently the measure proposed could not affect them either in one way or another. Were we however to suppose that they would bargain for every sort of coin, it would not prevent the impositions of the shroffs but would rather tend to increase them because the greater the number of coins the more difficult it would become to distinguish the good from the bad and the ryot would more frequently have money passed on him for good and batta taken on his good money by making him believe that it was bad. That this is the case is plain from the ryots choosing to sell for Rupees rather than Star Pagodas, for were they not deterred by the few of receiving bad money, they would not pay their rents in rupees at a loss but would procure Star Pagodas for this purpose, either by purchasing them with rupees from the shroffs or by exchanging their commodities for them in the bazar.

4. Is answered in the preceding paragraph. I may also add that it would be of no use to the ryots because it is by batta and not by exchange that the shroffs can injure them. The ryots are not anxious to have the table of exchange enlarged because they do not even avail themselves of half of the coins that it now contains. A great part of the Star Pagodas and almost the whole of the other gold coins, which now appear in the collections are received from merchants and not from ryots for whenever a ryot does not find it convenient to pay his rent immediately he applies to a merchant who gives him Pagodas which he repays within a stipulated time with rupees—Potails also frequently and Tahsildars sometimes substitute Pagodas for the rupees, which have been received in the collections.

5. It would certainly be most consonant to justice, that the ryots should pay neither more nor less than the rent they have agreed to but this is an object which can never be perfectly attained, while so many various coins are in circulation.

6. Every gain to the sirkar is no doubt a loss to the ryots and the reverse is equally true and also that the ryots are entitled to an equal chance with the sirkar of gaining by the exchange, except in particular circumstances, viz.

7. In the present instance one reason why the sirkar ought to gain by whatever difference of exchange there may be, is, that the rents of all the ryots south of Toppur are always settled in rupees as the coin they are but acquainted with when they have agreed to the number, they are told what the amount is in the Star Pagodas, etc., which are entered in their pattah. Though all of them know what their rent is in rupees but not one man in twenty what it is in Star Pagodas. None of them can therefore reasonably complain at being obliged to pay them at the revenue exchange and whenever it becomes more favourable to them they ought to consider the difference as so much remitted. There is likewise another cause though not so unobjectionable as this for keeping the balance always in favour of the sirkar which is that when it amounts only to about one anna it is too small to be felt by any individual ryot though it makes a considerable sum on the whole collections. Were we to adopt the average bazar exchange and was it unexpectedly to alter one or two annas against revenue, I am not sure that the Board would consent to sustain the loss.

8. As I do not perfectly understand this paragraph I shall here transcribe it. "Would not the loss on the disbursements to the Commercial Resident in the "event of regulating the exchange as here proposed adopting the rates you "propose be the effect of the Company's and the weavers' accounts being kept in "different coins, of the late great rise in the value of the Pondicherry Rupees, "and of consequence their receiving actually more though nominally the same "for their cloth than in 1792/3. And the revenue and commercial rates of that "coin having been (within a small fraction) the same these 3 years has not their "advantage been progressive with and equal to the loss the ryots have sustained "by the exchange."

If it is meant that the proposed method of regulating the exchange would be the cause of the accounts of the Company and the weavers being kept in different coins it is a question that I am unable to answer, neither am I very clear that the

gain of the weavers has been in proportion to the alteration of exchange. Before this can be admitted it must be proved that the variation has been occasioned solely by the rise of the value of silver and in no degree by the fall of that of gold, had we any common standards which would measure both it would show whether it be owing to the rise of the one or the fall of the other, or to a concurrence of both causes but as we have no such standard, and as I am very little conversant with subjects of this nature I cannot pretend to say how far the reasoning in the paragraph is well founded.

9. I do not think that any other information besides the monthly registers is necessary for enabling us to determine on the revenue rate of exchange. Nothing to assist us in forming our judgment can be learned from the shroffs, for they are at least as ignorant of the matter as ourselves. The exchange ought always to be settled before the kists begin and remain fixed throughout the year for it is better that either the sirkar or the ryots should lose the difference which may arise from the fluctuation in the bazar than that confusion should be introduced into the accounts which would inevitably be the consequence of frequent alterations. It would take a long time by beat of tom-tom and every other means to make the ryots understand what was intended and many of the curnams from ignorance and many from design would confound the two exchanges.

You observe that you are not solicitous to know the cause of the fluctuations but how it affects the ryots, but surely it might be of some use to know from whence the evil arises that we might seek the remedy, if there is any, in the proper place rather than where there is no chance of finding it. You seem to imagine that the exchange is the work of shroffs and that their impositions might be obviated by receiving every sort of coin in the collections. I have already given my reason for believing that this would not answer any good purpose. Many of the coins entered in the bazar registers are not to be found in the country. All that is meant by including them is that when they come which they sometimes do they will be received at a certain rate. I can see no advantage that would accrue from more of them coming into calculation while many objections might be made to paying the troops in twenty or thirty different coins.

The use of silver cannot be the effect of any operations of the shroffs for it has been constant and gradual for 2 years past, as well in the months in which there are no collections as in those in which they are made; the same has also happened in the Carnatic where the collections being in Star Pagodas while they are here chiefly in Rupees shows that it does not originate with the shroffs but is probably rather owing to the exportation of rupees to foreign countries.

I suggested in a former letter that in order to give the Star Pagodas more currency among the ryots all the Krishnagiri and light pagodas should be called in and received at their actual value and recoined at Madras.

(LII in the original.)

L

Letter—From—William Macleod, Assistant Collector.
To—Captain Alexander Read, Superintendent, Baramahal and Salem Districts.
Dated—Viraganur, 25th January 1796.

Two days ago, I had the pleasure of receiving your letter of the 20th of this month in reply to the letter from Mr. Munro and me accompanying the new table of exchange made out according to your directions on the subject.

In answer to your first query.

Undoubtedly, confining receipts from the ryots to Star Pagodas would give the shroffs an opportunity of making a monopoly of that or any other coin to which revenue collections might be limited.

We proposed to continue to receive all coins in our former tables of exchange to obviate such an objection.

2nd. I don't conceive that our tables of revenue exchange can be said to be confined to a few coins while it contains twenty different coins. I imagine the whole amount of coins in circulation in our districts which are not included in

our tables for revenue collection cannot exceed 2 per cent of the whole specie in circulation and that the profit which shroffs could make upon so small a sum must be very trifling.

The shroffs will always make money by buying up the coins which may be most sought after but their profit has a certain limit because they must sell off their coins within a particular period to prevent the interest from over-balancing the profit.

3rd. Allowing the possibility of receiving as rents from the ryots every coin that might be offered to them for their productions in particular district the shroffs would nevertheless profit by money-changing in carrying from the districts in which the general exchange might be established, the coins that might be in the greatest demand in neighbouring districts and in return they would bring back such as might be in the least demand abroad having the advantage of being acquainted with the fixed general exchange. If such a regulation was established in a particular province the variety of coins which would flow into it would accumulate so as to clog all business and commerce.

While there are money-changers there must ever be a fluctuation in the exchange nor do I suppose it possible to prevent this fluctuation in India unless all the Indian Governments would each respectively adopt the policy which obtains in Europe regarding money.

4th. To enlarge the number of coins already in our revenue collections would not, I think, benefit the ryots who being acquainted with only a very few coins reject such as may not be familiar to them because they cannot depend on their own judgment in discriminating counterfeit or light coins. For this reason as observed in our letter to you the ryots in this quarter are more partial to rupees than any other.

The greatest variety of coins are received from the custom farmers, bazar people or other tradesmen who pay taxes; such as these only would perhaps benefit by multiplying the number of coins of collection because, on account of their residing in kusbas and intercourse with shroffs, they will purchase the coins by which they save most to pay their taxes or rents.

5th. It would certainly be more consistent with equity to credit the ryots in Star Pagodas for such equivalents as they might offer in any coin but how could that be accomplished while the market exchange continues to fluctuate. It would be impossible to follow the bazar exchange in accounts of revenue because the collections in one district at one and the same time might be composed of 100 different rates of exchange.

6th. It appears indispensably necessary to have a fixed rate of exchange in revenue accounts. A gain to Government may in fact be reckoned a loss to the ryots on the exchange. It is fair the chance of gain or loss be equally divided between the Government and the ryots.

7th. The objection to this proposition is, that the exchange of rupees is more likely to fall than to rise after the time of collecting the largest kists and having a retrospect to what the exchange of silver had been in 1792/3 and 4 in relation to Star Pagodas. I think it would not be safe to raise it higher than we proposed. For the convenience of calculation we were obliged to fix upon a rate that would suit the Cantary or Gopally fanams so as not to require an intricate fraction that might be unintelligible to the natives.

8th. The loss on disbursements to the Commercial Department in consequence of the new exchange ought, I conceive, to be considered as the effect of the Company's having contracted with weavers for payment in rupees, which having risen in price relatively to Pagodas, the only account coin of Government, the cost of the investment when reduced into Pagodas must naturally rise or fall as the rupees do at market in regard to Pagodas.

If the contract had been in Pagodas, the official money of accounts, the price of the investment could not be affected by a fluctuation in the price of coins.

I doubt if it can be strictly maintained that the weavers gained by the Rupees, because that coin has raised in value relatively to Pagodas. I would rather call it a rise in the investment than a gain to the weavers who literally receive no addition to the contracted price and if it be inconvenient to pay them in the coin contracted for they have, I should suppose, a right to receive the equivalent.

9th The monthly registers will assuredly assist in making an average exchange which might be fixed for revenue collections at the close of the official year, whenever the difference between the revenue and market rates on the principal coins in circulation might be such as to require alteration.

In August and September the treasuries are empty, there are no collections of land rent and there is more leisure to attend to arrangements of this nature than at any other time of the year. I don't mean by this observation to imply that there is any resonable objection against the proposed alteration being immediately carried into effect, on the contrary, I am decidedly of opinion that the sooner it is done the better, and although it will occasion great perplexity in accounts that does not counterbalance the great objection against allowing the continuance of so considerable a loss which the farmers sustain by the present exchange of collection on silver coins.

As the pay of Sibbendy South of Toppur has hitherto been paid in rupees it is reasonable to allow them the equivalent by the new exchange, which being established, they must consider their pay as having no reference to any coin but Star Pagodas.

Being in expectation of orders to carry the proposed exchange into effect, I shall direct the Tahsildars of the Southern Division not to express the amount of Star Pagodas in such receipts as they may give for money on account the kist falling due in February until they may receive further directions on the subject of the exchange.

LI

Letter—From—Captain A. READ, Superintendent, Baramahal and Salem Districts.
To—Messrs. MUNRO and MACLEOD, Assistant Collectors, Baramahal and Salem Districts.
Dated—Tirupatur, 15th February 1796.

Being favoured with your respective answers to my queries of the 20th ultimo I now propose to avail myself of the assistance they afford in devising some regulations regarding the ryots' putties and our collections of their rents. In this my endeavour shall be to trace the effects of particular measures and thence to deduce certain principles as essential to the establishing any system in a department comprehending such variety and intricacy as that of revenue.

1. When we received these districts in charge we found that generally their rents to the Southward had been usually expressed in Gopaully and to the Northward in Cantary Chuckrums, and as more conformable to what we understood was the practice in other countries under the Company, we deemed it expedient to insert the amount in their putties in Star Pagodas; but the ryots being then little acquainted with that coin, it was found necessary also to insert the amount in rupees or chuckrums. No objection would have occurred against that always being done if the relative value of coins were constantly the same because the amounts so expressed would have continued to be equivalents, but owing to the fluctuation of exchange there is now a material difference as apparent in expressing the rent originally of 100 Pagodas—

In 1792.	In 1796.
Gopaully Chs. 277 equal to Star Pagodas 100.	Gopaully Chs. 277 equal to Star Pagodas 95.
Cantary Chs. 120 equal to Star Pagodas 100.	Cantary Chs. 120 equal to Star Pagodas $102\frac{1}{8}$.
Pondicherry Rs. 355 equal to Star Pagodas 100.	Pondicherry Rs. 355 equal to Star Pagodas 107.

From these comparisons it appears that were a ryot whose rent was fixed at Pagodas 100 in 1792, allowed to pay it in Gopaully Chukrums he would benefit more than 5 per cent, that if obliged to pay it in Cantary Chuckrums he would lose 2, and if in Pondicherry Rupees 7 per cent on the amount. Thence it may be deduced "That expressing the terms of transfer or assignment of landed or any other property may be the advantage of the proprietor or of the tenant, whichever of them may have the option of fixing on the coin in which the payment shall be made." Now that option has not been specified in our ryots' putties because it was intended to demand in most districts the equivalent of the sum expressed in Star Pagodas, agreeble to the rates of exchange at that time and I believe that was pretty generally understood but it has been represented that Tahsildars in some districts have rejected the same expressed in Star Pagodas or the rental coin, when the amount has been offered in that coin on pretence of their being light and that they have insisted on the amount of the sum expressed in rupees though a great part has been paid in other coins. The ryots assert that the Tahsildars have done this and bought up Pagodas with their rupees and remitting the amount of the sum expressed in Pagodas have embezzled the 7 per cent. Whether that be a fact or not is not a question since it appears by the comparison, they might do it, and with very little hazard of detection, for though directed to give ryots receipts specifying the coins delivered, and to send those identical coins to the treasury it is very well known that we never have leisure to compare them with the sums remitted, and that, in general, collusion render checks ineffectual. As so easily practicable I believe it to be frequently done and that to be the principal cause of the ryots to the Southward preferring rupees to pagodas.

2. Admitting it to be still the case that Star Pagodas are not yet so familiar to the ryots in the Southern Districts as to the Northward, such an abuse renders it highly proper, "That as in all such agreements their rents should be specified in one coin only and *that Star Pagodas*, in order to fix them unequivocally as far as fluctuation in the value of money will admit." You will accordingly see that this is done in every district you have yet to settle at the time of settlement and that fresh putties be made out for the districts already settled as opportunities offer of distributing them. In doing this regard should be had to the coin in which particular districts have been settled, for where that is rupees that must be considered the standard coin and the equivalent of the sum expressed in rupees, or chuckrums substituted for that expressed in Star pagodas. That will occasion an increase of rent apparent only in respect to them but a real one in respect to revenue. What is further proposed renders their being thoroughly acquainted with that coin of little consequence but there being none so in the Baramahal shows it may likewise be familiar to them in the Southern Districts.

3. The receiving the amount in different coins, that is, the equivalent in them at the exchange of the day being as universal a custom as the specifying the terms of engagement between contracting parties in one particular coin, it probably never entered the mind of an individual tenant to offer less or proprietor to ask for more as his due in the performance of any private agreement. The contrary is so absurd and the demanding more so unjust, that it certainly is incumbent on us also to observe that custom and if particular circumstances render a deviation from it unavoidable, to ascertain the mode of collection by which that may be as little as possible.

4. It is supposed that from the fluctuation of exchange the fixing on particular rates for revenue receipts and disbursements is indispensable and if this be true, it may be difficult to help the receiving more or less according to the rise above, or fall below, the standard that may be fixed on. Though I doubt that position, I admit that for regularity in accounts a book exchange is necessary and on that idea shall proceed to the ascertaining on what principles it should be formed, and first of the number of coins to be included in it.

5. Let it be supposed that payments of rent were to be made like all other payments in every denomination of money. As that would leave the various existing causes of demand for every kind that is now in circulation, to operate as

usual, it may be supposed the number of different coins would continue nearly the same as at present, to which it appears there are several objections. That shroffing is a fraudulent trade is so generally allowed that every Government seems to have endeavoured to abolish it; and that trade consisting in the barter of one kind for another, the more kinds there are, apparently, the greater that trade must be. As a few only are familiar to the ryots, the more there are in circulation the oftener they must refer to the shroffs, the more necessity for shroffing and by consequence the more demands of batta and room for imposition. For all these reasons it is obvious "That a reduction of their number is desirable and as a greater proportion of the quantity of specie in circulation flows into the revenue treasury than any other channel whatever, the limiting the collections of it to one or a few is certainly a means of creating an artificial demand for certain kinds, which might exceed the quantity of them actually in the country and which it would be the business of the shroffs to supply from the countries adjacent, by carrying away the other kinds for the purpose of buying them up and bringing here. This, I conceive, would neither increase, or reduce the whole quantity of specie in circulation because the place of the different coins exported would be supplied by their equivalent in the coins composing the book exchange. It would therefore only increase the quantity of them and reduce the quantity of the others in proportion.

6. The collections might be limited to one kind only, for example, *Star Pagodas* and their ordinary change, silver fanams and cash. If that were done the ryots would desire to sell the produce for that coin in preference to every other with the view of obviating the necessity of procuring it in exchange from the shroffs and the merchants knowing that would endeavour to provide it for their accommodation. It may be of use to observe the effects of this increased demand. Were the ordinary drafts upon revenue to be the same this year as the last which amounted to three fifths of the collections or in round numbers to three out of five lakhs their monthly average would be 25,000 and were the collections to be made as usual in eight monthly kists which for brevity may be likewise supposed equal, they would each be 62,500 so that the collections would be every month of the eight 37,500 more and at the end of the eight months 3,00,000 more than the disbursements during that period. Again, should the demands this year upon the revenue be equal to its annual amount which they probably will, the monthly disbursements would then be 41,666 and the monthly kists as before 62,500 when the collections would of consequence be 19,166 and at the end of the eight months 1,53,323 more than the disbursements in that time, a sum which, in all probability, exceeds the amount of that coin actually in the country and which would then be locked up in our cash chests. Thus it appears that such a regulation, under any circumstances, would occasion a demand for the coin fixed on, which would not in general rise and fall alternately because the collections are making every day in the districts during the period of collection but keep progressively rising and without any effect of the shroffs whose endeavours to supply it would rather prevent its rising to the height, it otherwise would by the influx through them. The rising demand would however be the effect of the increasing scarcity of that coin, which would oblige the ryots to receive other kinds in payment for the produce or refuse many offers and the necessity of an exchange would oblige them to have recourse to the shroffs, as few, and perhaps none but them could have any at last of that coin for sale. Thus it appears that the making their rents payable in one coin only, would put it in the power of the shroffs to make a monopoly as they do now in the Baramahal, though others are received in payments but that it would cause such an influx of it as would soon remedy the evil and afterwards reduce, perhaps nearly abolish, the trade of shroffing.

7. However beneficial the great number of coins in circulation at present may be to their trade and practicable it may appear to substitute the Star Pagoda with its ordinary change, a question may remain as to the expediency of that measure, while it is thought that rupees are necessary to the business of the investment and other coins may be convenient in carrying on a traffic with the

countries adjacent. Exclusive of that consideration, as it appears the excess of many abuses may be prevented by reducing the number and the ryots would sustain considerable loss by limiting the number in which their rent should be paid to one only, it may be supposed that the evils of the two extremes may be lessened by selecting a few for the purpose, and the denominations which you have chosen as those with which the ryots are best acquainted may be as proper as any, but in my opinion their number should be greatly reduced the next year with the view of reducing the business of the shroffs and no doubt some fanams and copper coins should be included. I shall therefore add such of them as appear necessary.

Gold coins.

Star, Bahadree, Sultauny, and Portonovo Pagodas.
Cantary and Gopaully fanams.

Silver.

Arcot, Company, Pondicherry, Imaumy rupees.
Mylee fanams.

Copper.

Arcot and Elephant pice.

8. The denominations and number of coins that are to compose the book, exchange being settled, the next question is how the rates of that exchange are to be determined. You allow consistently with the positions contained in the third article, "That it certainly is consonant to justice that the ryots should not pay more or less than the amount of their rents, and that under the supposed necessity of their being paid according to a revenue exchange, as every consequent gain to the one is a loss to the other of the parties, so the ryots are entitled to an equal chance with the sirkar of benefiting by the exchange and it seems to be likewise agreed that the average market rates of all the districts at the latest date procurable may be admitted as a fair standard." You make however some objections. That of their rents being fixed in some districts in rupees is not one properly, for where that is the case, it will not as shown in the second article occasion a remission, but an increase of rent. The making a standard in favour of revenue to prevent a loss by fractions or any sudden rise by which it would sustain a loss, is certainly against the fact that is established of the ryots and the sirkar being in justice equally bound to run such chances. I cannot doubt the Board's approval of a measure that is so obviously founded on equity. The most feasible argument for rupees in particular being rated in favour of revenue is the probability of their rising hereafter in the value, as they have done so, gradually, these three years past; but that rise must some time cease, and as it has continued for so long a period, I apprehend that we may rather expect them now to fall in value. Uncertain then as to the rise or the fall of any particular coin of the number to be included in the present table, it appears "That as any payment subsequent to the fixing on standard rates of exchange will unavoidably be more or less than the sums expressed in the ryots' putties, they ought to have an equal chance of gaining or losing by them, because those sums are the utmost, it must be supposed, that Government can, in justice, demand of them; and as a standard cannot be fixed for every town or district, the average rates at the latest date, of all the districts composing a collectorship is the most equitable, that for general use can be established." As we all accord in regard to the fairness of adopting this principle, I shall now examine the effects of deviating from it, and as the certain way of ascertaining them, shall first point out those which have been discovered under our own management.

9. When we fell into the charge of extensive districts, we had not leisure to examine and determine the expediency or inexpediency of every measure, which the urgency of decision obliged us to adopt, and such has been the pressure since of current business, that there are many still upon which we are not yet thoroughly informed. Nothing perhaps in revenue or commerce being more difficult to understand than the nature of exchange, we found ourselves under the circumstances I have mentioned in 1792, obliged to depend in a great degree upon our

muttasuddies, assisted by the shroffs and wurtucks at Salem and Dharmapuri, in settling the rates of our book exchange, for the Ceded Districts. They of course did it according to the only rules which had ever occurred as their guide. The first and as they conceived the most material was *to insure the Sirkar against* any loss, which they provided for making some allowance for the expected rise or fall in the value of particular coins. Experience it seems had taught them to judge pretty well as to the variation, for expecting what has happened every year since, they lowered the value of the gold, and raised that of the silver coins in general, but such was their care for *the interest of the Sirkar*, that by making them all about three per cent cheaper than the Star Pagoda, or fixing the rates so that in course of time a greater number of every kind were required in discharge of any specific sum than the equivalent according to the market rates of exchange, the ryots lost at first by most of them, and as appears by the Statement No. 2, which accompanied my letter on the subject, dated the 21st December, *by all of them* at last, excepting one.

As so useful an example to illustrate the fact, I shall here comprise the three divisions of it into one.

	Revenue collections.				Ryots.		
Names of coins.	Number of each coin.	Revenue rates.	Amount.	Bazar rates.	Amount.	Gain.	Loss.
			P. F. C.		P. F. C.		
Sultauny Pagodas ...	3,300	$92\frac{2}{13}$	3,574 24 68	88 $5\frac{1}{2}$	3,734 31 66	...	160 6 78
Bahadur	$2,013\frac{1}{2}$	$93\frac{21}{103}$	2,159 28 40	88 $12\frac{3}{4}$	2,268 42 32	...	109 13 72
Cantary	2,784	120	2,309 37 13	119 0	2,339 5 70	...	29 13 57
New Porto Novo ...	9,113	120	7,594 7 40	120 $8\frac{3}{4}$	7,559 30 19	34 22 21	...
Old Porto Novo ...	4,738	$121\frac{21}{103}$	3,915 31 50	120 $8\frac{3}{4}$	3,930 22 35	...	14 35 65
Kurkee Pagodas ...	166	$93\frac{21}{103}$	67 38 35	91 $14\frac{3}{4}$	71 36 0	...	3 42 45
Sidakee Pagodas ..	24	$46\frac{1}{13}$	51 32 79	44 $10\frac{1}{4}$	53 36 62	...	2 3 63
Sunnagury Pagodas...	6	$95\frac{5}{111}$	6 13 73	93 $11\frac{1}{4}$	6 18 18	...	0 4 25
Ahmedy Pagodas ...	12	$23\frac{1}{26}$	52 0 0	22 6	53 24 5	...	1 24 5
Hyderi husrafee ...	1	...	...	...	...	...	...
Prall cauverie ...	1	...	...	...	...	...	...
Feroke cauverie ...	2,228	$92\frac{4}{13}$	2,413 26 21	88 $5\frac{1}{2}$	2,522 7 65	...	108 26 44
Ekaree cauverie ...	5	$93\frac{21}{103}$	5 16 35	90 $5\frac{1}{4}$	5 24 65	...	0 8 30
Sultauny rupees ...	...	...	...	...	...	...	...
Double sultauny ...	260	$177\frac{7}{9}$	146 11 20	168 12	159 22 34	...	13 11 14
Half sultauny ...	20,627	$711\frac{1}{9}$	2,900 36 45	650 0	3,172 13 62	...	271 22 17
Quarter sultauny ...	19,291	$1,422\frac{2}{9}$	1,356 18 22	1,293 14	1,490 43 21	...	134 24 79
Eighth sultauny ...	4,898	$2,844\frac{4}{9}$	172 8 35	2,587 12	189 19 0	...	17 10 45
Sixteenth sultauny ...	4,279	$5,688\frac{8}{9}$	75 10 12	5,175 8	82 36 37	...	7 26 25
Imaumy	$401,146\frac{1}{2}$	$355\frac{5}{9}$	112,821 20 2	323 $7\frac{1}{2}$	1,24,014 43 70	...	11,193 23 68
Double imaumy ...	7,450	$177\frac{7}{9}$	2,095 14 5	166 12	2,233 39 60	...	138 25 55
Half imaumy	4,433	$711\frac{1}{9}$	1,246 31 11	650 0	1,364 0 0	...	117 9 69
Quarter imaumy ...	$5,528\frac{3}{4}$	$1,422\frac{2}{9}$	1,554 43 19	1,293 14	1,710 9 23	...	155 11 4
New Pondicherry ...	$269,813\frac{1}{2}$	$355\frac{5}{9}$	75,883 35 73	$325\frac{1}{2}$	83,011 17 79	...	7,127 27 6
Old Pondicherry ...	12,512	$362\frac{21}{103}$	3,456 16 46	333 14	3,746 26 70	...	290 10 24
New Arcot	2,475	384	644 4 63	340 2	707 30 70	...	63 26 7
Old Arcot	...	...	...	...	...	...	...
Company	125	365	34 11 25	329 8	37 42 53	...	3 31 28
Chilawany	$2,877\frac{1}{2}$	392	733 30 68	358 2	803 23 40	...	69 37 52
Total ...	...	...	225,272 14 20	...	245,271 20 6	...	19,999 5 76

Thus it appears that last year the ryots paid Pagodas 2,45,271 in discharge of 2,25,272, that is 19,999 which is almost 9 per cent more than was stipulated with them, when their rents were fixed in Star Pagodas, which not adverting to, indeed not knowing, from its not having become a subject of enquiry or consideration before, how variously their settlements were understood to be, I was inclined to think was a general loss, though adverting to the nature of equivalents under the fluctuating value of money. I stated it to be an *apparent* one only. As answering the present purpose, I shall suppose as I did at first, that their rents were everywhere settled in Star Pagodas. As in that case they actually paid 9 per cent more than they ought upon half, so it is fair to conclude that they paid nearly in that proportion upon the whole of their settlements last year or 44,190

more than is expressed in their putties or included in the jamabandi. In like manner can a Collector who chooses to deviate from the equitable mode proposed of settling the revenue exchange collect 10 or 20 per cent more than their actual settlements without altering a word or figure in their putties. It may be observed that were all the coins excepting that in which their rents were expressed to be so underrated or in effect the value of the Star Pagoda to be so enhanced they would sell off all they could to buy up that coin, but the number of different coins collected last year in the Northern Division alone, where their rents are nowhere expressed in rupees, is proof that the ryots cannot avail themselves always of the option left them to pay in what kinds they please, being obliged to give what they may chance to have in payment, whatever their loss by it and the Tahsildars rejecting Star Pagodas as light or counterfeit being often done *now* with impunity it would be easy for them under a corrupt Collectorship to reject them all, which would reduce the Star Pagoda to an imaginary coin. As the ryots would bear the loss who would benefit by this venality? A Collector's disbursements being made at the same rates as his receipts all revenue servants who should not be paid in Star Pagodas would receive that 10 or 20% more than would appear in the accounts. That percentage being the difference between the revenue and the current rates of exchange and the Paymaster paying the troops according to the latter he would have to bring that difference to account and the Collector would probably, as we have occasion to do at present, bring the difference between the revenue and the commercial rates to account as batta. As only pagodas 4,094 were brought to account last year as batta or the sirkar's difference of exchange, out of 44,900 or the supposed ryots' difference of exchange, it appears that only 1/10th of the ryots' loss by the exchange would be brought to the account of revenue and were the Collector to study his own emolument by supplying Star Pagodas for his disbursements it would be considerably less.

10. There is another method it appears by which the rental or standard coin may be enhanced in its value. For example suppose a farm in a district that has been settled in Gopaully Chuckrums is assessed for 277 Chuckrums. The equivalent of that sum as found in the 1st article is only 95 Star Pagodas according to the present currency but being entered in our Jamabundi and accounts agreeable to the existing revenue exchange, it proves in them to be 100. As revenue clearly benefits 5% and more upon the settlements of all districts settled and brought to account in this way who now sustain the loss? If the Gopaully Chuckrums be used in collections as the measure of their rents in other coins, and 95 Star Pagodas be received in payment, the ryots lose nothing, but if the Tahsildars adopt the Star Pagoda as the other measure of their rent contained in their putties, and insist on the equivalent of that sum, they must then lose the above 5%. Admit however that they only pay what is just or 277 Chuckrums. That sum being then remitted to the cutcherry and entered on the revenue books as pagodas 100 it must accordingly be disbursed at the same exchange as pay to the revenue servants, remittance to the treasury at the presidency or advance to some public department. Whoever gets it, loses the difference between the nominal and the real amount. Revenue likewise loses whatever the Collector pays away in that money for tank repairs, taccavy on contingent charges, for no individual ryot or merchant would receive at present less than 315 Chuckrums as payment of 100 Pagodas and that loss would consequently appear on the credit side of his account current under the head of batta. Thus by settling a country in some coin different from the standard coin of Government and giving it a nominal and enhanced value, many a Collector apparently bring an increase to revenue at the expense of other departments.

11. Having elucidated from our own registers and accounts the effects of raising our putty or rental coin and depreciating all the others, I shall now see what the effects are of lowering that coin in respect to the rest. Going still upon our experience, a reference to what has been said in the 1st article upon expressing rents in more than one coin, and the circumstance of some districts being actually settled in Pondicherry rupees and chuckrums evince the practicability

of such a measure. In the said article it appears that a farm which pays this year a rent of 355 Rupees is still entered in our Jamabundy the same as a farm which paid that rent four years ago, though that number of rupees was worth only 100 Pagodas at that time, and now they are worth 117. Though both sums are entered in the putty for it, that is, Pagodas 100 and Rupees 355 it is only of consequence which is made the measure for appreciating the coins that are paid in discharge thereof, and as it appears that the rupees have been used as that measure to the southward, it is clear that any district, whether settled four years ago or this year, that has rupees for its rental coin, is actually under-rated in the Jamabundy by 7%. The consequences of this measure are that what appeared in the other case to be the loss of the ryots by exchange, is wholly and unequivocally in this the loss of revenue, excepting what may be brought to account as batta from remittances and advances to public departments, and that revenue servants receive 7% more when paid in that coin than appears in the public accounts. In like manner when the amounts of rents are equivocal from being expressed in more than one coin, and the Collector has it in his power to regulate the exchange by which he is to appreciate his receipts he may increase his collections 10 or 20 per cent without altering his putties or his Jamabandi and without bringing an addition of more than 1 or 2 per cent to revenue.

12. I apprehend what has been said fully demonstrates "That every difference between the revenue and the market rates of exchange is a proportionable deviation from the terms of agreement entered into between Government and the inhabitants, that the raising the rental or standard coin, and depreciating all the others, produces a considerable increase of their rents and but a small addition to revenue as batta that the lowering the rental coin or substituting another as the measure of the rest is but another means of bringing a small addition to it as batta in lieu of one considerably greater of which it is deprived, and that under the necessity of having a book exchange whereby to enter all revenue collections and disbursements the average market rates at the latest date procurable, compose the fairest standard that can be devised" and having discovered such errors to exist under our management it behoves us to correct them without delay. Accordingly I here subjoined a list of the coins which it appears from the foregoing investigation are the most proper to compose our present table of exchange with their average rates in December last extracted from my last general register which consists of our Tahsildars' registers for that month. The only deviations from the rates in that are such as have been necessary for the avoidance of intricate fractions in the coins which as those chiefly used in accounts among the natives are selected for the adjoining column of equivalents.

Metals.	Denominations.	Proportion of eact to the Star Pagodas.	Number of each in 100 Star Pagodas.	One of each in Star Pagodas, Fanams and cash.	One of each in Pondiy. or Imy. Rs.	One of each in Cantary Fanams and annas.	One each in Gopaully Fanams and annas.
Gold.	Star Pagodas	1·000	100	1—0—0	3—5	11—12	29—6
	Bahadur	1·111	90	1—4—70	3—11	13—0	32—16
	Sultanny ... ... Ferokee	1·811	90	1—4—70	3—11	13—0	32—10
	New Porto Novo...	0·851	$117\frac{8}{16}$	0—37—35	2—13	10—0	25—0
	Old do.	0·853	$120\frac{8}{16}$	0—36—0	2—12	9—12	2—47
	Cantary Fanams	0·851	$117\frac{8}{16}$	0—3—59	$0—4\frac{1}{2}$	1—0	2—8
	Range Gopaully	0·340	293	0—1—40	$0—1\frac{7}{8}$	$0—6\frac{2}{5}$	1—0
Silver.	Company Rupees	0·296	$337\frac{8}{16}$	0—13—0	$0—15\frac{1}{2}$	3—8	8—11
	New Arcot	0·296	$337\frac{8}{16}$	0—13—0	$0—15\frac{1}{2}$	3—8	8—11
	Old do.	0·290	$343\frac{12}{16}$	0—12—60	0—15	3—7	8—15
	New Pondicherry...	0·301	$331\frac{4}{16}$	0—13—20	1—0	3—9	8—13
	Old do.	0·296	$337\frac{8}{16}$	0—13—0	$0—15\frac{1}{2}$	3—8	8—11
	Imaumy	0·301	$331\frac{4}{16}$	0—13—20	1—0	3—9	8—13
	Mylee fanams	0·022	4400	0—11—0	$0—\frac{53}{64}$	$0—4\frac{1}{4}$	$0—10\frac{1}{2}$
Copper.	Arcot pice...	0·004	23,500	0—15	$0—\frac{1}{4}$	$0—\frac{3}{4}$	0—2
	Elephant pice	0·005	17,600	0—20	$0—\frac{5}{16}$	0—1	$0—1\frac{1}{2}$

The Commercial Resident having got a large quantity of Surat Rupees for the purposes of the investment it is necessary they shall be added to the list. I request therefore that judging as well as you can of what they will bring in currency you will enter them at a fair valuation.

13. The first occasion that a Collector has for such a standard being, the determining what number of different coins shall be received and entered in his books as equivalents of the sums composing his jamabundy and a second that we shall have for it being the valuation of those at present in our cash chests, it becomes important for those and other reasons to enquire how the proposed adjustment will affect revenue and other departments and so far as the coins in which settlements were calculated and settled have been made the measures of valuation in collections, that may be judged of by the following comparative statements of equivalents calculated by the old and the new rates of exchange proportionably to the number of denominations common to both and the various quantities of each in circulation.

Where the settlements are in Star Pagodas.

Metals.	Denominations.	Equivalents of 100 Pagodas.		Difference in every 100 Stars.	
		At the old exchange.	At the new exchange.	A	B
Gold	Star Pagodas	100	100	...	...
	Bahadree	$93\frac{3}{16}$	90	...	$3\frac{17}{32}$
	Sultauny	$92\frac{2}{16}$	90	...	$2\frac{2}{3}$
	New Porto Novo	120	$117\frac{8}{16}$	...	$2\frac{2}{16}$
	Old do	$121\frac{3}{16}$	120	...	$2\frac{59}{64}$
	Cantary chuckrums	120	$117\frac{8}{16}$	...	$2\frac{2}{16}$
	Gopaully	$277\frac{8}{16}$	$293\frac{12}{16}$	$6\frac{8}{16}$	...
Silver	Company Rupees	365	$337\frac{8}{16}$	...	$7\frac{12}{16}$
	New Arcot	384	$337\frac{8}{16}$	...	12
	Old do.	...	$343\frac{12}{16}$	...	...
	New Pondicherry	$355\frac{9}{16}$	$331\frac{9}{16}$	...	$7\frac{11}{32}$
	Old do.	$362\frac{3}{16}$	$337\frac{8}{16}$	...	$7\frac{11}{16}$
	Imaumy	$355\frac{9}{16}$	$331\frac{5}{16}$	...	$7\frac{11}{92}$
	Mylee fanams	4,500	4,400	...	$2\frac{2}{9}$
Copper.	Arcot Pice	...	23,500	...	...
	Elephant Pice	...	17,600	...	...

Where the settlements are in Cantary Chuckrums.

Metals.	Denominations.	Equivalent of 100 Chuckrums.		Difference.	
		At the old exchange.	At the new exchange.	A	B
				CHS. FS.	
Gold	Star Pagodas	$83\frac{10}{32}$	$85\frac{3}{32}$	$2\frac{15}{16}$	0 $9\frac{12}{16}$
	Bahaderee	$77\frac{21}{32}$	$76\frac{29}{32}$	...	
	Sultauny...	$76\frac{51}{64}$	$76\frac{58}{64}$	0 $1\frac{27}{64}$	
	New Porto Novo	100	$100\frac{8}{16}$	...	
	Old do.	101	$102\frac{9}{16}$	1 $5\frac{4}{16}$	
	Cantary Chuckrums	100	100	...	
	Gopaully do.	$231\frac{4}{16}$	250	7 5	
Silver	Company Rupees	$304\frac{3}{16}$	$287\frac{7}{32}$	...	5 $9\frac{25}{64}$
	New Arcot	320	$287\frac{7}{83}$	...	11 $4\frac{47}{64}$
	Old do.	...	$292\frac{9}{16}$	...	..
	New Pondicherry	$296\frac{10}{32}$	$281\frac{30}{32}$	...	4 $7\frac{19}{32}$
	Old do.	$301\frac{26}{32}$	$287\frac{7}{82}$	...	5 $1\frac{5}{164}$
	Imaumy ...	$296\frac{5}{16}$	$281\frac{15}{16}$	...	4 $7\frac{19}{32}$
	Mylee fanams	3,750	$3,744\frac{10}{16}$	...	0 $1\frac{7}{16}$
Copper	Arcot Pice	...	20,000	...	...
	Elephant Pice ...	...	$14,978\frac{1}{2}$	...	...

Where the settlements are in Gopaully Chuckrums.

Metal.	Denominations.	Equivalent of 100 Chuckrums.		Difference.	
		At the old exchange.	At the new exchange.	A	B
Gold	Star Pagodas	$36\frac{34}{64}$	$34\frac{3}{64}$	...	5 48 $\frac{12}{66}$
	Bahaderee	$33\frac{40}{64}$	$32\frac{29}{64}$	...	3 6 $\frac{2}{16}$
	Sultauny	$33\frac{16}{64}$	$32\frac{29}{64}$	...	2 4 $\frac{35}{64}$
	New Porto Novo	$43\frac{16}{32}$	$42\frac{21}{64}$	...	2 1 $\frac{50}{64}$
	Old do.	$43\frac{43}{64}$	$43\frac{16}{34}$	...	9 9 $\frac{8}{64}$
	Cantary Chuckrums	$43\frac{16}{64}$	$42\frac{31}{64}$	...	2 1 $\frac{50}{64}$
	Gopaully Chuckrums	100	100	...	...
Silver	Company Rupees	$131\frac{33}{64}$	$114\frac{54}{64}$	...	14 4 $\frac{56}{64}$
	New Arcot	$138\frac{16}{32}$	$114\frac{27}{32}$	...	20 5 $\frac{10}{32}$
	Old do.	...	$123\frac{14}{64}$	...	...
	New Pondicherry	$228\frac{2}{16}$	$119\frac{5}{16}$	...	7 7 $\frac{1}{16}$
	Old do.	$130\frac{16}{32}$	$114\frac{27}{32}$	...	13 6 $\frac{4}{32}$
	Imaumy	$228\frac{2}{16}$	$119\frac{6}{16}$	...	7 7 $\frac{1}{16}$
	Mylee fanams	$1,621\frac{9}{16}$	$1,497\frac{8}{16}$	...	8 1 $\frac{5}{16}$
Copper	Arcot Pice	...	8,000	...	...
	Elephant Pice	...	$5,991\frac{1}{2}$	...	...

Where the settlements are in Rupees.

Metals.	Denominations.	Equivalent of 100 Rupees.		Difference per cent.	
		At the old exchange.	At the new exchange.	A	B
Gold	Star Pagodas	$28\frac{15}{64}$	$30\frac{12}{64}$	6 $\frac{30}{64}$	...
	Bahaderee	$26\frac{29}{64}$	$27\frac{8}{64}$	2 $\frac{31}{64}$	...
	Sultauny	26	$27\frac{2}{16}$	4 $\frac{2}{16}$	...
	New Porto Novo	$33\frac{42}{64}$	$36\frac{40}{64}$	8 $\frac{5}{16}$	...
	Old do.	$32\frac{42}{64}$	$33\frac{42}{64}$	1	...
	Cantary Chuckrums	$33\frac{42}{64}$	$36\frac{40}{64}$	8 $\frac{5}{16}$	...
	Gopaully Chuckrums	$77\frac{8}{16}$	$88\frac{2}{16}$	11 $\frac{14}{16}$	...
Silver	Company Rupees	$102\frac{6}{16}$	$101\frac{14}{16}$	...	$\frac{8}{16}$
	New Arcot	$104\frac{11}{16}$	$101\frac{14}{16}$	...	2 $\frac{12}{16}$
	Old do.	...	$103\frac{10}{16}$	...	...
	New Pondicherry	100	100	...	...
	Old do.	$101\frac{14}{16}$	$101\frac{12}{16}$	...	$\frac{2}{16}$
	Imaumy	100	100	...	...
	Mylee fanams	1,265	1,325	4 $\frac{1}{2}$	...
Copper	Arcot Pice	...	7,100	...	...
	Elephant Pice	...	5,300	...	...

14. Our jamabundi for 1205 being completed and the year too far advanced to make them out a new by the foregoing rates of exchange, it must stand as it is and the collections be made as we will suppose they have, in justice to the ryots been hitherto made. By that is meant that every man shall be required to pay his rent in the specific number of coins in which it has been settled and expressed, whether Star Pagodas, Cantary chuckrums, Gopaully chuckrams or rupees, otherwise its equivalent in one or other of the coins contained in the foregoing tables and at the new rates of exchange. Under these premises there will be no alterations in the Taluk Jamabandi this year, but one in our future kists will be the immediate consequence of adopting the new exchange which I wish to be done the 1st March. That difference is observable by recurring to what is said on the subject in the 11th and 12th article or the first line of each of the comparative statements in the last paragraph, but it may require a further explanation. Our jamabundi then being drawn up in Star Pagodas as the standard coin of Government and the amount of rent settled at 100 pagodas in 1792, or since having been entered in it and continuing the same as at the time of entry no alteration in the exchange can make any in our entries of settlements in that coin. But the amount of rent settled at 100 Cantary chuckrums 1792 or any time since having been rated in our jamabundi at Star Pagodas $83\frac{10}{32}$ the equivalent of which

is now $85\frac{3}{32}$, it follows that all settlements composing it which have been made and expressed in that coin, should be now augmented almost 3 per cent, and for similar reasons that as every 100 Rupees of rent settled in rupees is entered as Pagodas $28\frac{15}{64}$, instead of $30\frac{12}{64}$, more than $6\frac{1}{2}$ per cent must be added to all our settlements made in that coin. In like manner the entries of our settlements in Gopaully chuckrums require correcting by entering Pagodas $85\frac{3}{32}$ instead of $83\frac{10}{32}$ as the equivalent of every 100 of that coin, which will cause a reduction of $5\frac{1}{2}$ per cent in them. Thus may be adjusted the kists of this year's settlement, which have not yet fallen due, by only casting up the amount of each due from every district that has been settled in chuckrams or rupees, by the new exchange, and I request that may be done to form an addenda to the Jamabandi. The difference between your monthly kists by that and by your present kistbundi, must of course be brought to account as profit and loss by exchange or batta.

15. A difference in the value of every coin you have, belonging to revenue, excepting Star Pagodas, being another immediate consequence of altering our book exchange, I request you will each send me a register of all that compose your treasuries on the 1st March, cast up by the old and by the new exchange and bring the difference also to account as batta. As you may perceive by the first of the comparative statements, or that for settlements in Star Pagodas in the 12th Article, that will bring an increase from 1 to 12 per cent upon every coin excepting the Gopaully Chuckrums, and as appears by your joint register in the 9th Article that you received none of that coin in your collections for 7 months, it will probably be entirely in favour of revenue. The coins which are not included in the number prescribed, may be cast up and entered at the current rates, I request that no more disbursements be made until the new arrangement of them take place.

16. So far as the new book exchange has been considered it will only affect our accounts. The present one regulates ours and our Tahsildars' receipts and disbursements, but it does not extend to our monigars' receipts, the third class of collectors in these districts, and while writing the first pages of this letter I entertained a doubt of the supposed necessity of extending it to them. The question occurred "why the inhabitants of this country should be obliged to pay their rents, or taxes according to any prescribed rates of exchange and why the fair equivalent of a sum specified in any bond or agreement at the current exchange should not be received in payment here as in other countries?" Tahsildars could be required as at present to forward the identical coins composing every sum they received, and we could cast them up and enter them, at any book exchange we might think proper, as well as, collectors and bankers in Europe. I apprehend it might remove some abuses, but that it might also open a way to others. The ryots would then make their payments according to the bazar rates of exchange but perhaps the shroffs and the Tahsildars together would regulate that more to their own advantage than they can do at present, that we fix rates of revenue payments. Wishing to adopt the best possible mode in carrying on every branch of our department, I will thank you for your opinions upon this subject, and if you can devise one for checking impositions under such a regulation. Doubts existing as to the expediency of letting the ryots depend upon chance in this matter, I conceive it may be best for the present to follow the prevailing custom, by adherence to the maxims now laid down and correcting the exchange as often as may appear necessary, we may always prevent their losing much by it. As you may perceive in the column A and B of the comparative statements of all the districts settled in pagodas will benefit by this adjustments from 1 to 12 per cent on every coin but the Gopaully, those settled in Cantary will benefit by all the silver and lose by the gold, those settled in Gopaully will benefit by all both gold and silver and those settled in rupees upon all the gold and some of the silver coins. Having resolved upon this plan, I am desirous of observing its effects and having given it so much consideration shall draw out an advertisement containing such parts as appear necessary for the ryots' information, which I request you will modify as may be necessary for particular districts and publish in every village of your respective divisions.

17. Though I have shown amply how individuals and whole departments will benefit or suffer by this change, it must be observed of the revenue servants who have been entertained and hitherto paid in rupees, that their pay certainly ought to be raised to the equivalent in Star Pagodas for if that be not done and they be paid as hitherto entered in your accounts, they will in fact suffer a loss which I am sure the Board would not approve. Besides revenue will be much more than compensated by the increase it will receive, from entering our future collections of rupees according to the new exchange. It is likewise necessary to reply to what you mention concerning the difference which the new exchange will make in regard to the investment, for people who don't enquire into things may otherwise think my venturing to do what will so materially affect another department rather more than can be wholly justified. In the first place being appointed the arbitrators of whatever is right and wrong between Government and the inhabitants, we should derogate exceedingly from that character, were we to suffer the interest or convenience of any other department to bias our conduct in whatever affects them or revenue. In the next, I have given the subject of exchange, a good deal of consideration, as you will say perhaps this letter evinces and am willing to rest the propriety of enhancing the rate of the rupee in our table, upon the principles deduced from this enquiry. Lastly I shall freely state the probable difference arising from the measure to the commercial department within the current year. The Resident's estimated disbursements from the 1st March to the 1st January next, come to Rupees 9,30,224 that at the old exchange amounts to 2,61,625 and at the new 2,80,822 the difference of which is 19,197. Now since our new exchange is composed of the average rates, so late as December it may fairly be said that we shall debit his department for their equivalent and for no more. Were not the present adjustment to take place, and we to enter the amount of advances to him as heretofore, revenue would receive credit for 2,61,000 in place of the 2,80,000 and the 19,000 would be given to the Commercial in place of the Revenue Department. Nothing surely need be said about the right or propriety of doing that and I dare say the Board of Trade will think it unquestionable.

Advertisement.

Tahsildars, Syr. Ejarradars, Monigars, Potails, Cudies, Wurtuks, etc., inhabitants of the Baramahal and Salem Taluks. Whereas,—all that pay rents or taxes to the Sirkar have sustained considerable loss in their payments.

1st. By the present revenue rates of exchange being so calculated that every one has paid more than his due.

2nd. By the Tahsildars insisting upon payment in particular coins and rejecting those which were brought to their cutcherries, and

3rd. By their insisting upon the amount of rents in rupees, where the settlements have been made in chuckrums or pagodas. It is hereby ordered—

1st. That in future all revenue payments shall be made in the following coins and at the annexed rates of exchange :—

Denominations.	Number of each in 100 Star pagodas.	One of each in Star Pags. fans and cash.	One of each in Pondichery Rupees.	One of each in Cantary Fans. and annas.	One of each in Gopaully, etc., Fans. and annas.
Star Pagodas	100	1 0 0	3 5	11 12	29 6
Bahader...	90	1 4 70	3 11	13 0	32 16
Sultauny Feroki	90	1 4 70	3 11	13 0	32 10
New Portonovo...	$117\frac{8}{16}$	0 37 35	2 13	10 0	25 0
Old Portonovo	$120\frac{8}{16}$	0 36 0	2 12	9 12	24 7
Cantary chuckrum	$117\frac{8}{16}$	0 3 59	0 $4\frac{1}{2}$	1 0	2 8
Ranjigopaully chuckrum	293	0 1 40	0 $1\frac{7}{8}$	0 $6\frac{2}{5}$	1 0
Company Rupees	$337\frac{8}{16}$	0 13 0	0 $15\frac{1}{2}$	3 8	8 11
New Arcot	$337\frac{8}{16}$	0 13 0	0 $15\frac{1}{2}$	3 8	8 11
Old Arcot	$343\frac{12}{16}$	0 12 60	0 15	3 7	8 15
New Pondicherry	$331\frac{4}{16}$	0 13 20	1 0	3 9	8 13
Old Pondicherry	$337\frac{8}{16}$	0 13 0	0 $15\frac{1}{2}$	3 8	8 11
Imaumy	$331\frac{4}{16}$	0 13 20	1 0	3 9	8 13
Mylee	4,400	0 1 0	0 $\frac{53}{64}$	$4\frac{1}{4}$	$10\frac{1}{2}$
Arcot pice	23,500	0 0 15	$\frac{1}{4}$	$\frac{3}{4}$	2
Elephant pice	17,600	0 0 20	$\frac{5}{16}$	1	$1\frac{1}{2}$

2nd. That no coins of any other denominations whatever shall in future be received in revenue payments.

3rd. That if any Tahsildar or shroff reject any good coin of the above number as light or counterfeit and it afterwards appear upon sufficient proof that it is good he shall be fined the equivalent.

4th. That no Tahsildar shall in future choose which of the sums expressed in the ryots' putties he may think proper, but where the settlements have been made in rupees, he must demand their amount and where they have been made in chuckrums he is to demand their amount and never to require more than the equivalent at the above rates of exchange on pain of forfeiting an equivalent.

(**LIV** in the original.)

LII

Letter—From—William Macleod, Assistant Collector.
To—Captain Alexander Read, Superintendent, Baramahal and Salem Districts.
Dated—Viraganoor, 20th February 1796.

I have the pleasure to acknowledge the receipt of your letter respecting the exchange and shall write more fully in answer to it hereafter. In the meantime I have to acquaint you that in a letter from the Tahsildar of Salem dated the 13th of this month he tells me the exchange of rupees had lately fallen to 336 per cent Pagodas.

(**LV** in the original.)

LIII

Letter—From—William Macleod, Assistant Collector.
To—Captain Alexander Read, Superintendent, Baramahal and Salem Districts.
Dated—Viraganoor, 24th February 1796.

I have been duly favoured with your late letter on the subject of exchange. I shall defer publishing the new Tables until I may be favoured with your further directions, hoping you may approve of what I shall propose regarding it, as no inconvenience can attend the delay until there may be an opportunity of hearing from you.

In reply to your 1st paragraph I don't believe that any of the Tahsildars in the Southern Division had ever changed any of the coins collected from the ryots. If they had, it would most probably had been discovered by some means. It appears to be almost impossible they could do it, without the knowledge of every person belonging to their cutcherries because their respective treasuries have always the seals of Tahsildars and Sheristadars and cannot be opened without both of them and the shroff being present. The receipts given to the farmers express the particular coins. Where these checks have existed, I don't think the trade of changing coins could be practised without discovery and I am persuaded such had never been the case in the Southern Division.

The reason why the ryots of the Southern Districts prefer rupees to Pagodas had been observed in former letters. The disbursements to the Commercial Resident's department is another great cause operating in making Rupees more current than Pagodas. Imagine the military disbursements in the Southern Districts are not above one-third of those of the Commercial Resident and charges collection put together which hitherto have chiefly been made in rupees. It is a fact that no one will doubt that particular coins are peculiar to certain districts, and although the account coin of Madras is the Star Pagoda, much of its Revenue detail is calculated at Madras Pagodas, Pondicherry Rupees, Caily Chuckrums etc.

That the Thasildars of the Southern Districts do not reject all Pagodas may be observed by referring to the proportions of that coin, which were returned at different times from the Presidency out of the remittances made from the Centre and Southern Divisions.

2. Although Gopaully Chuckrums were used in the settlements for the convenience of accounts, that was done with the view of adopting a coin (or literally

a language) to which the farmers were familiarly acquainted but with the intention of getting its equivalent in Star Pagodas, agreeably to the relative rates of exchange then existing between Star Pagodas and Gopaully Chuckrums, that is, the collection rates of exchange not the bazar rates.

What you direct in this paragraph respecting settlements being made in Star Pagodas had occurred to me from the beginning, and on that account I had settled Razipur and Chinnageery in the detail of the Star Pagodas. But afterwards, I found that the calculations from Gopaully fanams to Star Pagodas very much impeded the accounts, in consequence of which the detail was made out in Gopaully fanams. Yet the ryots understood that Pagodas and Rupees would be demanded in rent according to the then revenue exchange. It will be remembered that the puttahs of many ryots are composed of ten or fifteen articles or pieces of ground, and that each would require a separate calculation into Star Pagodas. The puttahs given to Monigars express no other coin but Star Pagodas. I therefore beg leave to refer to your further consideration the propriety of making the alteration by the new exchange by the Tables expressed "Where settlements are made in Star Pagodas," with the exception of leaving the exchange of Gopaully fanams to the Star Pagoda, as it had been last year. At the close of this year the new exchange may be wholly adopted. If it be insisted upon to change the relative rate between Pagodas and Gopaully Chuckrums, it will cause an alteration in the amount of kists in almost every village, that may fall due after the 1st March and consequently in all the Monigars' receipts. It would reduce the amount of kists falling due subsequent to the 10th March about 5,600 Pagodas and difference in making up the loss to the Sibbendi will amount for five months to about 500 Pagodas.

The Company's exchange to Star Pagoda being established at 45 fanams, and the bazar rate being oftener more than less than that exchange, it is probable that in consequence of the collection exchange being fixed at 44, many payments may be made in silver fanams although I suppose the Paymaster cannot receive them at a low rate than 45.

As to the collections for February will not be all paid into the Division Treasury before the middle of March, the list which you require of the coins composing the balance in hand cannot be made out before that period.

(**LVI** in the original.)

LIV

Letter—From—THOMAS MUNRO, Assistant Collector.

To—Captain ALEXANDER READ, Collector of the Baramahal and Salem Districts.

Dated—Sankaridroog, 24th February 1796.

On looking over the table of exchange transmitted in your letter of the 15th instant I find it wrong in every particular coin—If the column headed "One of each star pagodas, fanams and cash" is right none of the rest are. If according to the table one Imaumy Rupee be 13 fanams and 20 cash one Star Pagoda is not Imaumy Rupees 3 and 5 annas but 3 and 5 annas and 8¾ cash. If one Bahadri Pagoda be Star Pagoda 1–4–70, the number in 100 Star Pagodas is not Bahadri 90 but 90–1–20. If one Porto-Novo be 37 fanams and 35 cash, it is not Imaumy Rs. 2 and 13 annas but is less by 13¾ cash and so on of all the rest, as the tables can be of no use unless they are correct to fraction and as the collection of the March kists begins in four or five days, I wish to have a corrected copy as soon as possible.

P.S.—You have made the Star Pagoda, 44 fanams. This appears to be a departure from the Revenue Regulations which direct that all accounts particularly shall be calculated at 45 fanams. So trifling a proportion of the collections are received in fanams, the exchange is so much oftener at 45 than any other number, the difference it can make to the ryots is so small, and the perplexity which it will occasion in accounts is so great, that I think it would be better to adhere to the old exchange.

(**LVII** in the original.)

LV

Letter—From—J. G. GRAHAM, Assistant Collector.
To—Captain ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
Dated—Paulcode, 24th February 1796.

There appear to be several inaccuracies in the new tables of exchange arising I suppose from the transcribers' carelessness. I have stopped the collection of the third kist, and will thank you for *correct* tables that they may be circulated without delay. If the new exchange does not take place generally the village Collectors will stick to the *old one* and thus frustrate the intention. I think each curnam should have *a nerk nauma.*

90 Bahadry Pagodas @ 1 Star Pagoda 4 fanams and 70 cash are said to equal Star Pagodas 100, but @ 44 fanams per Pagoda, they are only equal to 99·42·62 or 20 cash less than 100 Pagodas.

(**LVIII** in the original.)

LVI

Letter—From—Captain ALEXANDER READ, Collector, Baramahal and Salem Districts.
To—Assistant Collectors, Baramahal and Salem Districts.
Dated—29th February 1796.

I have received your letters stating the inaccuracies of the new table of exchange, which proceed from the equivalents of single coins having been deducted from the equivalents of an hundred Stars, and the afterwards clearing them of the small fractions, for where the small equivalents are multiplied to ascertain those of larger sums, they are then found to be more or less, according as the rejected fractions were deducted or added for the sake of simplifying them. That was understood, but as they were generally added to prevent a loss and the difference is not greater than one per cent, it was thought to be of no consequence. But as the collections are mostly made in small sums, it is certainly a proper objection to the table.

I likewise admit Mr. Munro's objection to the making the Star Pagodas consist of 44 Fanams, not as a deviation from the Revenue Regulations, because they contain no directions for settling the revenue exchange for our receipts and disbursements, but on account that a conformity to the rule of casting up account particular at 45 would require, that we should show differences, one between 44 and 45 and one between 44 and 36.

The Pondicherry rupee having fallen in its value more than one per cent, is what was probable, and if it should continue to fall 1 or 2 per cent more before the end of the year, it will not be of much consequence.

The necessary corrections being made I now transmit you fresh copies. I apprehend however that you will not have time to circulate copies of them for regulating the collections of your March kist. I leave it therefore to yourselves to adopt it from the 1st of that month or the 1st of April as you may find practicable. Indeed the business of exchange is so difficult that probably other objections will occur to this table. If so I request no time may be lost in communicating on the subject, that all differences may be speedily adjusted. If only one of you should adopt it immediately, the others not doing it will be of no consequence, as having none but Star Pagodas in our accounts it cannot cause any perplexity in them.

(**LIX** in the original.)

LVII

Letter—From—THOMAS MUNRO, Assistant Collector.
To—Captain ALEXANDER READ, Collector of the Baramahal and Salem Districts.
Dated—Sankaridroog, 3rd March 1796.

I shall now make such observations as seem to be necessary in reply to your letter of 25th February.

1st. I do not believe that the Tahsildars ever derived any advantage from the difference of exchange between Rupees and Pagodas. They could not do it without

the knowledge of the Sherishtadar, the Carkone and all the curnams of the District. This would be putting themselves into the power of too many people. I have therefore among the numerous charges against the many Tahsildars that I have dismissed, never found this brought forward except on one occasion and then it was not proved. There are however very few Potails or Curnams who are not more or less concerned in changing the money received from the ryots and it is they who complain because they are always fined and forced to refund when discovered. Krishnagiri Pagodas and several old coinage of Star Pagodas not deficient in weight are rejected both by the Revenue Treasury at Madras, and by the Paymaster here which has induced me to prohibit the Tahsildars from receiving them. This and not any difficulty in procuring Pagodas is a principal cause why the ryots pay so much of their kists in Rupees.

2nd and 3rd. It will be seen from comparing the collections of this year with those of the last, that payments in Star Pagodas are becoming familiar to the Southern, as well as to the Northern Districts and had the exchange continued fixed they would in a short time have brought very few other coins to the Treasury.

4th. I think that the ryots would lose less by a fixed than by a variable exchange because in the latter case never knowing what they are to pay they are at the mercy of the curnams. There are about 20,000 farmers in the Centre Division, and there are about two hundred of them who can calculate their own rent by the different exchange, all those who in the course of three years had learned the old exchange, will never be as much as a losses ever. A great proportion of the curnams themselves are so ignorant, that they cannot without much difficulty turn the different coins into Star Pagodas. It will be some months before they can all become masters of the new table, and make out correct accounts of their villages and by that time the same causes which have produced the present alteration of exchange may produce another. I am therefore certain that notwithstanding every order and explanation that can be given on this subject, that in almost every village the remaining kists will be collected at the old exchange and that one part of the curnams, will convert the difference to their own use and that another part from fear or ignorance will bring it to the cutcherry. While the ryots continue to be so totally ignorant of accounts, I am persuaded that however plausible a variable exchange may appear in theory that in practice a fixed one will be most favourable to them. When it is fixed they know what they have to pay and will provide themselves with the necessary coins but when it is variable they can never be sure that they have sufficient to discharge their kists a man whose rent is a hundred Rupees may have that sum in his hands but if a new exchange should lower the Rupees as it has now raised them 6 or 7 per cent he will want 7 rupees more to discharge it. A variable exchange is also unfavourable to the ryots by rendering it almost impossible to detect the impositions of the Curnams, for as in examining the gross collections of a village the detail of the coins paid, can only be ascertained by comparing the reports of the ryots with the curnams' accounts and as the ryots though they can by the help of knots or cords and other marks tell the number of each for the whole year, yet as they cannot do so for every particular month it is plain, that if an alteration is made on the exchange during the payments of the kists, that the curnam may by transfering certain coins from one date to another, gain considerably at the expense of the ryots, without any danger of being discovered.

5th, 6th and 7th. Were it necessary that the whole of the kists should be paid in Star Pagodas, I do not think that the ryots would find much difficulty in procuring them. Though the number now in circulation would not answer the purpose yet the demand would soon bring enough into the country, and as the expense of carriage would be trifling and the competition considerable, it is not probable that they would rise much in value.

8th. I have already said that I think a fixed exchange is the surest way of guarding the ryots from loss.

9th. I observed the effects which the exchange would produce on the collections from the first and I therefore published by tom-tom three years ago that all coins included in the tables, except Cantary and Gopaully were without any objection to be received in the kists. It was not till last year that the loss on the exchange of rupees became so great as to make the ryots think it worth while to purchase Star Pagodas. Only a few began then to do it because many were prevented by the fear of receiving bad Pagodas, and many by being still ignorant whether even if good they would be taken but having now learned from experience the disadvantage of paying rupees and that all Pagodas except such as are rejected at Madras are received in the collections, they now pay a very great proportion of their rents in Star Pagodas, and had the old exchange continued the number of rupees would have diminished every kist.

The receipt of a few rupees in the kists of the Baramahal is no proof of the security of Star Pagodas. It is more likely to have been occasioned by the ryots who paid them, choosing rather to suffer a trifling loss of exchange than to run the risk of getting bad Pagodas for them.

A great part of the profit on the exchange might be brought to the account of revenue by issuing to Public departments at the bazar exchange. The Commercial Resident received Pondicherry rupees all last year at 350 per cent though the average bazar rate was nearer 330.

10th and 11th. I believe that I have led you into a mistake from not having exprssed myself with sufficient precision in a former letter. Though I said that all the Southern ryots were settled with in rupees yet it was never meant that they should be obliged to pay rupees or their equivalent, it was only with a view to make them comprehend the more easily what they were to pay which many of them could not have done had Star Pagodas only been mentioned for instance when it was found that a man's rent ought to be ten Pagodas and that he would agree to this sum he was told his rent was ten Pagodas or so many rupees, which he agreed to pay, though it was never supposed that he was bound to pay any more than the equivalent of ten Pagodas. The alteration of the exchange can therefore make no difference, either on the putties of the ryots or the Jamabundi.

12th. I believe that the revenue exchange in the Carnatic is fixed and that no inconvenience is found to result from having it so.

13th and 14th. Not necessary to alter the Jamabundi as explained in answer to Par. 11th.

15th and 16th. A fluctuating exchange might be well enough calculated for adoption in a nation of banks but will, I am afraid, never answer among ryots who know nothing of accounts and curnams ready to take every advantage of their ignorance.

On the whole, I have not a doubt but that a fixed exchange is best for the ryots, for any little advantage that an alteration of it may hold out, can only be embraced by a few of the more intelligent, but to all the rest the long time which must elapse, before they can comprehend it, and the facility which it offers to the curnams of imposing upon them more than the balances any benefit that they can derive from it. The old exchange was becoming familiar to the ryots. The number of coins included in the table left them a choice and it appears from the collections of the current year, that they were learning very fast to pay in those by which they lost nothing, and it is probable that in another year they would scarcely have brought a rupee to the Treasury, and that having become acquainted with the value of every coin, they would have made all their payments in those which were most favourable to themselves.

But whether it is determined to alter the exchange or not, I think that the rates of the Cantary and Gopaully should remain fixed, for neither of them having been received in the collections for the last 3 years, they may be considered as imaginary coins, but as they are the mediums used by the cutcherry and the ryots for simplyfying the calculations of all other money, and converting it to Star

Pagodas, any variations of them though it can be of no use to the ryots will occasion by rendering calculations tedious and intricate.

The Cantary and Gopaully are never received in Revenue payments unless to make up broken sums. There were so many varieties of them, that no two shroffs ever agreed perfectly respecting the good and the bad, so many were returned from every kist to the ryots and so much dissatisfaction arose from issuing them to the troops, that it was thought best to put a stop to the receipt of them. The ryots might have felt some inconvenience at first from this regulation but they can feel none now, because these coins in the course of three years have been thrown so much out of circulation that the number of Gopaully fanams is greatly diminished, and there is hardly a Cantary fanam to be met with to the Southward and because the table of exchange contains exclusive of those two enough of other coins to answer every purpose of revenue payments.

I believe that Nagarie fanams were the chief currency of the country above Toppore and that all revenue accounts were kept in them till the time of Tippoo, who substituted Cantary in their room. The Nagarie in a short time became almost obsolete, and in the same manner the Cantary and Gopaully will soon disppear without any detriment to the inhabitants and their place will be supplied by coins more in demand.

(**LX** in the original.)

LVIII

Letter—From—Captain A. Read, Superintendent and Collector, Baramahal and Salem Districts.
To—Charles Carpenter, Esqre., Commercial Resident, Salem.
Dated—30th March 1796.

Understanding from Mr. Munro that the exchange at which the Surat rupees sent you from the presidency shall be received in revenue payments is not yet determined, I directed on my arrival here that as some guide in it the intrinsic value of that rupee should be ascertained and was informed that you had employed people to analyze it and the Pondicherry rupee. Having sent for them they inform me that you took 25 of each sort for the purpose, and according to their report the following is the result, only that for comparing with statements in my possession. I have quadrupled the quantities of metals and their amount. As the value of the Surat rupee is found to approach the Arcot I shall include that coin in the comparison.

	Surat 100		Pondicherry 100.		Old Arcot 100.	
	Weight.	Value.	Weight.	Value.	Weight.	Value.
	VERY F.	P. F. C.	VERY F.	P. F. C.	VERY F.	P. F. C.
Silver	2,820	27 15 37	2,839	27 23 62	2,824 11	27 17 46
Copper	180	0 1 50	161	0 1 40	175 5	0 1 42
Lead	33	0 0 10	...	..	...	...
Weight and value Metals.	3,033	27 17 17	3,000	27 25 22	3,000	27 19 8
Coinage and customs ...	..	1 2 41	...	1 2 41	...	1 0 65
Intrinsic value ...	...	28 19 58	...	28 27 63	...	28 19 73

As I am informed the copper and lead are commonly converted into dross by the fusion, and that, if the crucibles be a longer time on the fire than is found by experience to be necessary a quantity of the silver is likewise lost. Now by the experiment performed before you, the Pondicherry rupees lost by the fusion (quadrupling the quantity) 161 and the Surat rupees 213 Very fanams weight. The shroffs therefore say that either there was more copper than usual in the Pondicherry rupees taken for the experiment by 61 fanams weight or that quantity of silver was lost from the crucibles having been too long upon the fire. Therefore they say it requires another experiment to prove which was the case. Probably another is required to ascertain also with exactness the real value of the Surat rupee. It must, however, be sufficiently correct for the present purpose.

I wanted to know the intrinsic value of the Surat rupee that it may be received in revenue collections at the same rate as any other rupee of the same intrinsic value and as 100 of them are found to be within 15 cash of 100 Arcot rupees, I propose to issue an order, that Tahsildars shall receive them at the same rate of exchange which 343¾ per 100 Pagodas.

They will of course be disbursed by me and my assistants at that rate to you and every other department that is supplied from the revenue treasury but in all probability weavers and other inhabitants will not receive them at the same rate from you because it won't be of the same value in general currency, and as I mentioned in a former letter, my order that I might give, would not make it pass among them for any more than they may think it worth.

You may observe that according to the report made me of your experiment 351½ Surat rupees are the equivalent of 100 Pagodas, so that as far a revenue regulation can affect the value of them by taking of them only 342¾ for 100 Pagodas it is enhanced above 2 per cent, but I imagine that for some time their nominal will be that and much more below their intrinsic value.

(LXI in the original.)

LIX

*Letter—From—*Wm. Macleod, Assistant Collector.
*To—*Captain Alexander Read, Superintendent, Baramahal and Salem Districts.
*Dated—*Cannanoorpatti, 11th May 1796.

I transmit to you two receipts by the Commercial Resident, in favour of revenue for cash issued from the treasury of the Southern division to his department; one dated 20th April for Rupees 47,960, and another dated 30th April for Pondicherry Imaumy and Surat Rupees 48,082¾. Both these amounts are reduced to Pagodas at the revenue rates of collection exchange.

The Commercial Resident has declined to express Pagodas in his bill excepting on the former rate of 350 Rs. per cent Pagodas.

The first set of bills were made out at the former rates but as the difference could not justly be charged to Revenue, I returned them, and requested to make them out in Rupees only in case he did not think himself empowered to adopt the Revenue exchange in consequence of which he has sent receipts for the coins which were issued to him which are converted into Pagodas in a note at the bottom of each at the rates of collection.

Nos. 1 & 2 are copies of letters which I had addressed to the Commercial Resident on the subject.

(LXII in the original.)

No. (1)

*Letter—From—*William Macleod, Assistant Collector.
*To—*Charles Carpenter, Esqre., Commercial Resident, Salem.
*Dated—*Gungamoully, 8th March 1796.

In reply to your application for Rupees I am sorry to acquaint you that there are at present no Rupees in the cash chest to supply you with. I have on this account directed the Tahsildar of Salem to furnish you with Star Pagodas (8,000) Eight thousand.

I have to acquaint you that in consideration of the great rise in the value of Rupees for the last two years and the loss which the farmers have sustained by paying a great proportion of their rents in that coin, Captain Read has been pleased to alter the revenue exchange of these districts and to fix on the rates expressed in the accompanying Tables of Exchange to be observed in all collections and disbursements of Revenue from the 1st of this month.

This arrangement which may cause an apparent increase in the prime cost of the investment, is done with the view of demanding from the farmers not more than the equivalent of their rents in Star Pagodas and is the result of the average rate of exchange in the several Amildaries composing the Ceded Districts on the 31st December last.

No. (2)

Letter—From—WM. MACLEOD, Assistant Collector.
To—CHARLES CARPENTER, Esq., Commercial Resident, Salem.
Dated—Cannanoorputti, 29th April 1796.

Having apprised you of the alteration which took place in the exchange of rupees in my letter dated the 8th March and transmitted for your information a copy of the new exchange ordered by the Collector of the Ceded Districts, I thought it unnecessary to remind you of the new rates of exchange in the revenue collections at the time the last issue of cash was made to your department from the Treasury at Salem. I observe by your bill that the rupees are converted into Pagodas at the old rate of 350 per cent Pagodas which I must conclude to be a mistake in your office for, as you are not unacquainted with the revenue rates of collection you cannot expect that your department will be furnished with rupees at a cheaper rate than either the collected rate or the rate at market. On this account I return your bills to be changed for others expressing the amount in Pagodas at the rate of collection $331\frac{11}{19}$ rupees per cent Pagodas or expressive of the number of rupees only, if you are doubtful of your authority to change the rate at which your department has heretofore received them from the Revenue Treasuries. By adopting the latter you will be perfectly safe from any reprehension respecting the conversion of rupees into Pagodas upon your books as that may be referred to the Board of Trade.

I conceive it would be very unreasonable to expect that either the farmers should pay the difference between the former exchange of rupees by your books and the present rate in the bazar or that the difference should be charged to revenue. The new revenue exchange is $331\frac{11}{19}$ rupees per cent Pagodas. The bazar exchange is about the same ? So long as the revenue exchange may not be less favourable to your department than the bazar exchange I do not see upon what principle your objection to receive money and grant bills at the exchange of collection can be grounded.

LX

Letter—From—Captain ALEXANDER READ, Superintendent, Baramahal, and Salem Districts.
To—The Right Hon'ble Lord HOBART, Governor-in-Council, etc., etc., etc.
Dated—Salem, 6th September 1796.

The enclosed is an estimate of receipts, disbursements and balances of cash in my possession at the end of the current year.

I beg leave to observe that having corrected in this a mistake that has been discovered in my last estimate the balances it appears will be nearly correspondent with that transmitted in April only more against revenue and that if I continue my usual advances to the Commercial Resident till the 30th November about 40,000 Pagodas will consequently be wanting for the ordinary disbursements of different departments in these districts.

It may be useful in case of any emergent call for cash at the Presidency and of dispensing with further advances to the Resident this year that about 23,000 Pagodas may be remitted and the troops paid up also that circumstance about 40,000 might be remitted by letting them fall gradually a month into arrears. It might be done gradually without its being much felt, but the doing it suddenly would occasion distress.

(XXXVII in the original.)

1. Estimate of receipts, disbursements and cash in hand of revenue of the Baramahal and Salem districts from 30th June to 31st December 1796.

Balance by account June 30th		1,99,769
Amount amauny grain for which the Collector has not taken credit	3,693	
Expenses of plantations not yet brought to account	2,000	5,693

Balance of cash in hand 30th June	...		1,94,076
Collections in July...	... ...		25,210
			2,19,286
Revenue, etc., disbursements	... ...	17,000	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident Advances	...	28,928	62,928
Balance of cash in hand 31st July	...		1,56,358
Collections in August	... ...		3,273
			1,59,631
Revenue, etc., disbursements	... ...	10,003	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident Advances ...	...	28,928	55,931
Balance of cash in hand 31st August	...		1,03,700
Collections in September ...	... ...		1,593
			1,05,293
Revenue, etc., disbursements	... ...	6,654	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident Advances ...	...	28,928	52,582
Balance of cash in hand 30th Septr.	...		52,711
Collections in October	... ...		2,724
			55,435
Revenue, etc., disbursements	... ...	5,298	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident Advances ...	...	28,928	51,226
Balance of cash in hand 31st October	...		4,209
Collections in November ...	...		2,639
			6,848
Revenue, etc., disbursements	... ...	5,128	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident Advances ...	...	24,558	46,686
Balance against revenue 30th November.			39,838
Collections in December ...	... ...		77,102
			37,264
Revenue, etc., disbursements	... ...	5,110	
Paymaster, etc., Advances	... ...	17,000	
Commercial Resident, etc., advances	...	24,558	46,668
Balance against revenue 31st December.			9,404

LXI

Letter—From—J. WEBBE, Secy. to Govt. (Public Department).
To—Major ALEXR READ, Collector in the Baramahal.
Dated—Fort St. George, 9th September 1796.

I am directed by the Right Hon'ble the President in Council to acknowledge the receipt of your letter dated 6th instant and to desire in consequence that you will cease to make any further advances to the Commercial Resident.

I am further directed to desire that you will immediately transmit to the Presidency as much of the balance of cash in your hands, as can be spared, without any serious inconvenience in the payment of the troops.

(**XXXVIII** in the original.)

LXII

Letter—From—Major A. Read, Superintendent and Collector.
To—Edward Saunders, Esq., President and Members, Revenue Board, Fort St. George.
Dated—Salem, 29th September 1796.

I beg leave to acquaint you that on the 25th instant I despatched treasure to the amount of twenty thousand Star Pagodas as a remittance of my collections in charge of a Jemadar and twenty-four sepoys, with a list of the coins composing it in a letter to your Secretary.

I take this opportunity to remind your Board of a reference made in a letter dated the 25th April 1795 concerning the batta upon such remittances arising from the differences between the revenue rates of exchange in these districts and the rates at which they may be entered in the treasury at the Presidency and of your reply to that letter dated the 15th of May following wherein you were pleased to resolve that I should be furnished with a regular statement of the sales of the several sums composing my remittances at that time to enable me to bring the difference of exchange to account which statement has not yet been received.

I have further to state respecting remittances that the shroffs at the Presidency and the shroffs in these districts are found to appreciate old and new coins of the same kind differently which causes an alteration in their amount. The enclosed statement is an example from a remittance made last year by Captain Macleod in Star and Portonovo Pagodas amounting to Pagodas 3,900, which by appreciating 175 new Pagodas as old the shroffs reduced in value to 3,898–8–50, and the Secretary consequently gave a receipt for Pagodas 3,709–32–50 the part of them received in place of 3,711–24–0, the difference of which is 1–36–30 and my loss by that remittance. To remedy this inconvenience it appears only necessary that the shroffs at the Presidency receive different coins as they may be classed by the country shroffs or reject them as light.

Be pleased to receive the enclosed bill on the military Paymaster-general for Pagodas 1,000, dated the 24th September.

Statement of a transfer of coins making part of a remittance to the Revenue Treasury by the Assistant Collector, Southern Division, Ceded Countries, April 1795.

		Star pagodas.							New Portonovo.							Old Portonovo.							Total amount.		
		No.			Amount.				No.			Amount.				No.			Amount.						
By Collectors' accounts.	Sent to Madras according to Invoice ...	1,882	18	0	1,882	18	0		1,800	0	0	1,500	0	0		629	0	0	517	27	0		3,900	0	0
	Received into the Revenue Treasury ...	1,742	12	0	1,742	12	0		1,742	0	0	1,451	30	0		629	0	0	517	27	0		3,711	0	0
	Returned from Madras.	140	6	0	140	6	0		58	0	0	48	15	0		...			..				188	21	0
By Shroffs' account.	Sent to Madras ...	1,882	18	0	1,882	18	0		1,625	0	0	1,354	7	40		804	0	0	661	28	16		3,898	8	50
	Received into the Revenue Treasury ...	1,742	12	0	1,742	12	0		1,567	0	0	1,305	37	40		804	0	0	661	23	10		3,709	32	50
	Returned from Madras.	1,110	6	0	140	6	0		38	0	0	48	15	40		...			...				188	21	0

Difference of amount received into the Treasury by the two accounts or between that of 175 old Portonovo Pagodas calculated at $121\frac{41}{79}$ per cent and 175 new Portonovo Pagodas at 120 per cent Star Pagodas which is a loss sustained by the Collector 1 36 30

(**LXIII** in the original.)

LXIII

Letter—From—LUSHINGTON, Secretary, Revenue Department.
To—Major A. READ, Superintendent in the Baramahal and Salem Districts.
Dated—Fort. St. George, 6th October 1796.

I am directed to acknowledge the receipt of your letter of the 29th ultimo with its enclosure, and to transmit to you the statement of the sales of the several sums composing your remittances referred to in the Secretary's letter of the 15th May 1795. A similar statement will be transmitted to you so soon as the treasure despatched by you on the 25th ultimo is sold, and brought to account, so many of the coins as may be rejected by the shroffs at the Presidency as light will be returned to you under charge of the guard.

The small difference of Pagodas 1-36-30, you will carry to the debit of batta.

No. 1, Statement respecting the money received from the Assistant Collectors in the Ceded Districts in September 1795.

	As per account of the Collector coins.	Exchange.	Star pagodas.	Rejected by the shroffs at the Presidency.	Remaining coins received in Revenue Treasury.	Exchange or sold at Madras.	Star pagodas.
From Captain Macleod—							
Star Pagodas	1,882 18 0	...	1,882 18 0	140 6 0	1,742 12 0	...	1,742 12 0
New Portonovo Pagodas...	1,625 0 0	at 120 per cent.	1,354 7 40	58 0 0	1,567 0 0	at 119¾ per cent.	1,308 25 15
Old Portonovo Pagodas ...	804 0 0	at $121\frac{41}{79}$ per cent.	661 28 10	...	804 0 0	at 120¼ per cent.	668 27 26
	4,311 18 0	...	3,898 8 50	198 6 0	4,113 12 0	...	3,719 19 41
From Lieut. T. Munro—							
Star Pagodas	...	...	...	...	...	...	7,433 26 0
Portonovo Pagodas ...	618½	at $93\frac{21}{100}$ per cent.	663 26 76	14½	604	at 110 and 109½ per cent.	7,662 44 8
Sultauny Pagodas ...	583	at $92\frac{2}{13}$ per cent.	631 26 20	36	547	at 111½ per cent.	607 7 52
Ferokee Pagodas	779	at $92\frac{4}{13}$ per cent.	843 41 20	33	746	at 110½ per cent.	607 7 52
Old Portonovo Pagodas ...	162	at 120 per cent.	133 14 5	20	142	at 120¼ per cent.	824 14 68
Kurke or Madras Pagodas.	6	at 100 per cent.	6 0 0	1	5	at 110 per cent.	118 3 74
Sidikee Pagodas	1	at $23\frac{1}{26}$ per cent.	4 15 0	...	1	Do.	5 24 60
Ahamadi Pagodas ...	4	...	8 30 0	...	4	Do.	4 18 0
Pondicherry rupee ...	1	at $315\frac{5}{9}$ per cent.	0 12 53	...	1	...	8 36 0
Do. ...	½	...	0 6 26	...	½	...	0 13 0
Cantary fanams	2	at 1,200 per cent.	0 7 40	...	2	...	...
	2,157	...	2,292 0 0	104½	2,052½	...	...

(LXIV in the original.)

LXIV

Letter—From—J. WEBBE, Secretary to Government, Public Department.
To—Major ALEXANDER READ, Collector in the Baramahal.
Dated—Fort St. George, 10th December 1796.

I am directed to acknowledge the receipt of your letter dated 3rd instant, to desire that you will refrain from any further remittances of specie to the Presidency, and that you will continue to supply the Commercial Resident at Salem with whatever sums he may require for his investment.

(LXV in the original.)

LXV.

Letter—From—Lieut-Col. A. Read, Superintendent and Collector, Baramahal and Salem.
To—Edward Saunders Esq. President and Members, Revenue Board, Fort St. George.
Dated—Krishnagiri, 14th January 1797.

Having received from the several departments in these districts estimates of their respective receipts and disbursements, the current year 1798 since I had the honor of writing your Board on that subject I am now enabled to furnish you with a general one of that description for the said period.

1. Estimate of probable receipts and disbursements and cash in hand of revenue of Baramahal and Salem districts from 31st December 1797 to 31st December 1798.

Balance by account 30th Novr. 1797		56,585
Expense of plantations not yet brought to Accounts		6,000
Balance of cash in hand, 30th Novr. 1797 ...		50,585
Collections in December 1797		45,268
		95,853
Revenue and Disbursements	14,715	
Paymaster and Advances	7,300	
Comml. Resident Advances	0	
Remittances to the Rev. Treasury ...	8,000	30,015
Balance of cash in hand, 31st Dec. 1797		65,838
Collections in January 1798		89,002
		154,840
Revenue and Disbursements	6,834	
Paymaster and Advances	17,355	
Commercial Resident Advances	41,469	65,658
Balance of cash in hand, 31st January 1798		89,182
Collections in February 1798		1,05,354
		194,536
Revenue and Disbursements	8,907	
Paymaster and Advances	17,355	
Commercial Resident Advances	14,419	40,681
Balance of cash in hand on 28th Febry. 1798		1,53,855
Collections in March 1798		81,118
		2,34,973
Revenue and Disbursements	9,040	
Paymaster and Advances	17,355	
Commercial Resident Advances	14,419	40,814
Balance of cash in hand, 28th Febry. 1798		1,53,855
Collections in March 1798		81,118
		2,34,973

Revenue and Disbursements	... ...	9,040	
Paymaster and, Advances	... ...	17,355	
Com[ml]. Resident Advances	... ...	14,419	40,814
Balance of cash in hand 31st March 1798	...		1,94,159
Collections in April 1798...	... ...		71,115
			2,65,274
Revenue and Disbursements	... ...	8,191	
Paymaster and Advances	... ...	17,355	
Com[ml]. Resident Advances	...	14,419	39,965
Balance of cash in hand, 30th April 1798	...		2,25,309
Collections in May 1798 ...	... ...		60,513
			2,85,822
Revenue and disbursements	... ...	8,762	
Paymaster and Advances	... ...	17,355	
Com[ml]. Resident Advances	... ...	14,419	40,536
Balance of cash in hand, 31st May 1798	...		2,45,286
Collections in June 1798 ...	... ...		22,760
			2,68,046
Revenue and Disbursements	... ...	21,630	
Paymaster and Advances	... ...	17,355	
Com[ml]. Resident Advances	... ...	14,419	53,404
Balance of cash in hand, 30th June 1798	...		2,14,642
Collections in July 1798 ...	... ...		24,563
			2,39,205
Revenue and disbursements	... ...	31,511	
Paymaster and Advances	... ...	17,355	
Com[ml]. Resident Advances	... ...	14,419	63,285
Balance of cash in hand 31st July 1798	...		1,75,920
Collections in August 1798	... ...		2,155
Revenue and disbursements	... ...	6,726	1,73,765
Paymaster and Advances	... ...	16,865	
Com[ml]. Resident Advances	... ...	14,419	63,285
Balance of cash in hand, 31st July 1798	...		1,75,920
Collections in August 1798	... ...		2,155
	...		1,73,765
Revenue and disbursements	... ...	6,726	
Paymaster and Advances...	... ...	16,855	
Commercial Resident Advances ...	...	14,419	38,000
Balance of cash in hand, 31st August 1798	... ...		1,35,765
Collections in September 1798 ...	... ...		1,998
			1,37,763
Revenue and Disbursements	... ...	8,268	
Paymaster and Advances	... ...	16,855	
Com[ml]. Resident Advances	... ...	14,419	39,542

Balance of cash in hand on 30th Septr. '98			98,221
Collections in October '98			2,037
			1,00,258
Revenue and disbursements		6,162	
Paymaster and Advances		16,855	
Com. Resident Advances		9,047	32,064
Balance of cash in hand 31st Octr. '98 ...			68,194
Collections in November 1798			2,260
			70,454
Revenue and disbursements		6,198	
Paymaster and Advances		16,855	
Commercial Resident Advances ...		00	23,053
Balance of cash in hand on 30th Novr. '98			47,401
Collections in December '98			51,153
			98,554
Revenue and disbursements		11,175	
Paymaster and Advances		16,855	
Commercial Resident Advances ...		00	28,003
Balance of cash in hand on 31st Decr. 1798			70,524

(LXXVII in the original.)

LXVI

Letter—From—Major ALEXANDER READ, Superintendent, Collector, Baramahal and Salem.

To—J. WEBBE, Esq., Secretary to Government, Fort St. George.

Dated—Tirupattur, 24th November 1797.

A bill of exchange granted by Government on me in favour of Messrs. Kindersly Watts & Coy. and made payable to Captain Ogilby commanding Namcul is the subject of the enclosed correspondence of which I shall here give the substance and request to be informed of Government's determination in regard to the occasion of it.

2. The bill was granted for three thousand Star Pagodas and made payable in Pondicherry Rupees at the exchange of 327% and at Namcul.

That place being in one of the Southern districts I directed Captain Macleod, one of my assistants to pay the bill. Not having more than 500 Pagodas worth of rupees in his cash chest, he offered them to Captain Ogilby in part, and the rest in Star, or Portonovo Pagodas. This it appears Captain Ogilby was not averse to but he insists on the equivalent of 9,810 rupees agreeable to the tenor of the bill, and Captain Macleod on paying the equivalent of 3,000 Pagodas for which it was granted conceiving it must have been the intention of Government to pay that, and no more or less.

3. Here it must be observed that Star Pagodas being the Government coin in these districts, it is the common measure of all other coins in our receipts and disbursements consequently in our accounts with revenue, so that if we receive fewer, or disburse more pieces of any kind than are expressed in the revenue rates of exchange, Government must lose by the transaction.

4. We receive Pondicherry Rupees at 321 per cent Star Pagodas, and at that rate 9,630 Rupees are equivalent of 3,000 Star Pagodas, of course 180 less than 9,810 for which the bill is drawn.

The day it was presented the bazar exchange was 322½ per cent at which rate 9,675 or 135 less than 9,810 are the equivalent of 3,000 Star Pagodas.

5. I conceive it will be clear from this explanation that were there rupees sufficient in the treasury to pay the bill in that coin at 327 per cent Government would then lose 180 rupees or 56 Pagodas. That it would be the same were the equivalent to be paid in other coins, and that if rupees were to be brought up for the purpose Government would still be a greater loser. It may likewise be seen that were the bill to be paid at the bazar rate of exchange Government would lose 45 rupees or 13 Pagodas.

6. On the other hand if it be paid in Star Pagodas, or in other coins at the revenue rates of exchange Government would lose nothing and Captain Ogilby might lose by some and gain by others so to receive nearly the equivalent of the sum paid at the Presidency, and if paid in different coins at the bazar rates of exchange he would be sure to receive the equivalent of the sum paid which Government might pay a trifle more or less than the 3,000 Pagodas.

7. This reference is made that Government may determine whether agreeable to the tenor of the bill the equivalent of 9,810 rupees which by the revenue exchange in these districts is 3,056 Pagodas and by the bazar rate about 3,041, shall be paid or the equivalent of 3,000 Pagodas as the sum paid into the Treasury at Madras as that for which the bill was granted and as that which Government probably intended should be paid for what it received.

8. Much inconvenience arising from every difference of this kind, I wish that in granting bills upon the collections in these districts, Government would in future be pleased to make them payable in Star Pagodas or in such other coins as may be in the treasury at the time of presenting them either at the revenue or the bazar rates of exchange, and at Salem or Krishnagiri.

9. My reasons for desiring the sums in them may be confined to Pagodas are already stated.

Those for making them payable at one or the other of two places only are, that it may often happen as in the present instance that there is no public money at any of the other stations when it becomes necessary to send the cutcherry shroff who cannot be conveniently spared from the treasury and an escort, which incurs the additional expense of batta.

As the delay of this reference may be the occasion of some disappointment to the possession of the bill in question, I request I may be favoured with an answer concerning it as soon as other business will permit.

(1)

Letter—From—Wm. Macleod, Assistant Collector.
To—Lieut.-Colonel Alexander Read, Superintendent, Baramahal and Salem Districts.
Dated—Salem, 20th November 1797.

I have the honor to forward you copy of a letter received from Captain Ogilby and my reply on the subject of the bill given by Government to Messrs. Kindersly Watts & Co.

The last issue of cash made from the treasury of these districts for bills on the Presidency was to Mr. Hankey, Captain Munro in which the exchange of rupees was at the bazar rate of 321 per cent Pagodas. The exchange expressed in the Government bill endorsed to Captain Ogilby for rupees is 327. The exchange of this day is in this place 322½ Pondicherry Rupees per cent Pagodas.

From the wording of the bill Captain Ogilby seems to conceive he can insist on getting coins which we have not got although Government must have intended that rupees should be eventually paid in discharging the bill if there

were rupees in the treasury. But surely it was never intended that we were to purchase coins for his convenience.

You know this is a season when we collect no land rent and when the issues from our treasuries exceed our receipt.

Last month I remitted Pagodas 5,000 to the Revenue Treasury, of which sum Pagodas 1,850 had been in rupees at 320 per 100 Pagodas, the remaining 3,150 Pagodas were issued in Star Pagodas because there had not been rupees to discharge the whole although the gentlemen Messrs. Hankey and Collins would have preferred rupees at the bazar exchange to Pagodas—at the time the remittance was made through them.

I request you may be so good as to state the inconvenience which may arise from ordering money to be paid in any other coin except Pagodas or in any situation to private individuals except at the respective treasuries.

(2)

Letter—From— Captain DAVID OGILBY.

*To—*Captain MACLEOD, Assistant Collector at Salem.

*Dated—*Namcul, 19th November 1797.

The Government bill on Lieut.-Colonel Read, Collector in the Baramahal, dated Fort St. George, 30th October 1797 for Pondicherry Rupees Nine Thousand Eight hundred and Ten, payable ten days after sight at Namcul unto Messrs. Kindersly, Watts & Co., or their order and by them endorsed to me was accepted by Lieut.-Colonel Read on the 14th instant, who advised me he had given you directions for the immediate payment thereof in consequence of which and your not being present at this station I had the honor to transmit you the bill on the 16th instant, that measures might be taken by you for the payment thereof. In reply which application, you purpose to pay the bill at *Salem* in sending coins at the rates of exchange given in your letter to me of the 18th instant *neither* of which *would equal here the sum* payable in Rupees and consequently not acceptable by me, nor do I conceive the bill to give any such latitude in either particular. I have therefore again to request your being pleased to discharge the bill as specified therein or to return it to me with your reasons for declining to do so.

N.B.—You will please to observe that there are but a first and second of exchange.

(3)

*Letter—From—*WM. MACLEOD, Asst. Collr., Salem.

*To—*Captain D. OGILBY, Commanding, Namcul.

*Dated—*Salem, 20th Novr. 1797.

I have received your letter of the 19th instant. You observe that the exchange of rupees being expressed in the bill does not admit of a latitude of its amount being paid in any other coin. I have already acquainted you that there are not rupees in the Treasury under my charge sufficient to discharge the amount of the bill, and that the greatest proportion of it must therefore be paid in gold coins, Star Pagodas or Portonovo Pagodas. You may have about 500 Pagodas in Rupees, and the rest in Star Pagodas or Portonovo Pagodas at $118\frac{1}{4}$ per cent Pagodas or Portonovo Pagodas at $118\frac{1}{4}$ per cent Pagodas. It rests with you to receive the amount on those terms. The Government knew the treasuries of the Ceded Districts could advance the amount of the bill, but I should suppose it never was designed to furnish you with coins that are not in the treasury. I consider the tenor of the bill to be thus that if there be rupees in the treasury to discharge

the amount, it is to be discharged in the specific coin and the rate expressed there in preference to other coins. It never could be intended by the Government a loss should be sustained by changing the coins in the public treasury for the convenience of individuals.

As the bill is payable at Namcul I shall of course pay it there if you require it. I had proposed to issue it here, because there is no public cash at Namcul but I would have paid the batta to your guard for escorting it and charged it to Revenue.

As you have declined to receive the cash in any other coins than Pondicherry Rupees, I return to you the bill.

(4)

No. 1.
Fort S^t; George dated 30th October 1797.

Exchange for Pondicherry Rupees 9,810, or current P^s 3,000, at 327 Pondicherry Rupees per cent Pagodas and 10 days sight.

At ten days sight of this first of exchange (second of the same tenor and date not being paid) Pay or cause to be paid at Namcul unto Messrs. Kindersloy Watts & Co. or their order the sum of Nine-thousand Eight hundred and ten Pondicherry Rupees being in full for three thousand current Pagodas received here of them, exchange at three hundred and twenty-seven Pondicherry Rupees for one hundred Pagodas, for which you will have credit in account.

Lieut.-Colonel ALEXANDER READ, *Collector in the Baramahal.*

A. FALCONAR, *Sub-Secretary.*

(5)

Letter—From—Captain D. OGILBY, Namcul.
To—Lieut.-Colonel ALEXANDER READ, Collector in the Baramahal.
Dated—Namcul, 20th Novr. 1797.

In consequence of your having given directions to Captain Macleod to pay me the amount of the Government bill which I had the honour to transmit you for acceptance on the 10th instant and returned to me on the 14th I take the earliest oppurtinuty of apprising you that on application to Captain Macleod to that effect, he has intimated to me although not in positive terms an inability to discharge the bill conformably to the tenor thereof, that is, in Pondicherry Rupees at Namacul or in coins at an exchange equivalent to the sum of Rupees 9,810.

Captain Macleod mentions to me the having of Rupees but which he seems to consider as applicable in preference to another purpose. I should suppose you, sir, would hold the due discharge of the bill as a primary consideration.

Sorry to be under the necessity of thus troubling you on to find that the delay now likely to occur should obviate your ready concurrence in my solicitation for an early discharge of the bill.

(6)

Letter—From—Captain D. OGILBY.
To—Lieut.-Colonel ALEXANDER READ, Collector, etc., etc., at Tirupatur.
Dated—Namcul, 21st Novr. 1797.

I feel extremely concerned to be still further necessitated to trouble you on a subject wherein I could not have conceived the smallest difficulty could have arisen.

Captain Macleod in a long letter to me of the 20th instant (but which Tappal time does not permit me to furnish you with a copy of) declines to discharge the Government bill honored with your acceptance, you will perceive by my reply to him, copy whereof I have the honor to enclose, on what his letter chiefly turns.

Hoping that you will be pleased to give such directions or take such measures as may prevent further delay.

P.S.

To do everything in my power to accommodate, I in a letter to Captain Macleod yesterday proposed taking 1,000, Bahaudri Pagodas in part as before proposed by him and the remainder in rupees although on the Pagodas there would have been a loss.

(7)

Letter—From—Captain D. OGILBY, Namcul.
To—Captain MACLEOD, Assistant Collector, Salem.
Dated—Namcul, 21st Nov. 1797.

In reply to your letter of the 20th instant which I have just received, in which you observed that I have declined to receive the cash for the Government bill on Lt. Colonel Read in any other coin than Pondicherry Rupees, I have to remark that I only declined to receive payment in other coins at an exchange the amount whereof would not equal the sum of Pondicherry Rupees 9,810 and I am again to inform you that I am ready to receive payment in current coins the rates whereof shall be equivalent to the sum payable.

It must appear very evident that as the exchange now held at 331¼ Rupees as formerly per cent Star pagodas you would have held it incumbent on you to make the payment in Rupees only.

(8)

Letter—From—Lieut.-Colonel ALEXANDER READ, Superintendent and Collector, Baramahal and Salem Districts.
To—Captain D. OGILBY.
Dated—Nil.

I have duly received your letters of the 20th and 21st and the point on which you and Capt[n]. Macleod differ in regard to the bill of exchange being whether the equivalent of 9,810 rupees the sum expressed in the bill pressed in it or that of 3,000 Pagodas the sum for which it was granted shall be paid it appears to me necessary to refer the matter to the decision of Government, I have therefore transmitted your correspondence with him and me on the subject likewise a copy of the bill for its information.

This reference appears to me necessary from the following considerations.—

1. The 9,810 rupees or their equivalent in other coins by the revenue exchange is 3,056 and by the exchange of the bazar the day the bill was presented 3,041 Pagodas; consequently Captain Macleod's paying either would be a loss to Government.

2. The probability that Government expected 3,000 Pagodas only or the equivalent of that sum in rupees or other coins as that which it received should be paid.

3. The justice of Government paying back, in these districts the exact sum it received at the Presidency and your receiving back the exact sum paid them by your Agents into the treasury.

Fearing the delay in your receiving the money may occasion you some disappointment, I have requested that I may be favoured with an answer as soon as possible.

LXVII

Letter—From—Captain D. OGILBY, Baramahal and Salem Districts.
To—Lieut-Colonel ALEXANDER READ, Collector, Baramahal and Salem Districts.
Dated—Namcul, 24th November 1797.

I have the honor to transmit you herewith, copies of Captain Macleod's reply to my letter to him of the 21st instant (as per copy thereof sent you on that day) with my answer to Captain Macleod whose reasons for declining to pay me the amount of the Government bill as directed by you in other coins than that expressed in the bill (as alleging the most having rupees sufficient) at an adequate exchange so that I might receive a sum as I proposed in any current coin equal to the sum payable, appear to me so extraordinary, that had I not been extremely pressed for the cash, I should certainly have disbursed so unnecessary a correspondence as that which has taken place and have made my application to you solely relying on you, not hesitating a moment in adhering to the established custom of the world in such cases but to that uncontrovertable axiom of "doing as you would be done by" and to entreat the favor of your prompt direction for an immediate and full discharge of the bill.

(1)

Letter—From—W. MACLEOD, Assistant Collector.
To—Captain D. OGILBY, Namcul.
Date—Salem, 22nd November 1797.

I have received your letter of the 21st instant in which you observe that you only declined to receive the amount of the bill in other coins at an exchange, the amount of which would not be equal to the sum of Pondicherry Rupees 981 and that you inform me you are ready to receive payment in current coins the rates whereof shall be equivalent to the sum payable.

In your letter of the 19th you requested to discharge the bill specified or to return it to you with any "reasons for declining to do so". I beg to observe to you that I do not consider myself as authorised to make any charge in the public accounts for loss by the exchange, but should it be designed by the Government that the difference between the exchange at Namcul of the coins in which you may receive the amount of the bill and that of the coin expressed in it, be made up to you, I shall of course receive orders to pay it to you hereafter.

If you wish to receive such proportion of the amount as cannot be paid in Rupees, in Bahadre or Porto Novo Pagodas at the collection exchange or in Star Pagodas, be so good as to acquaint me, that I may despatch the cash to Namcul without delay or should you prefer waiting till the middle of next month, you may then receive the whole in Rupees.

(2)

Letter—From—Captain D. OGILBY.
To—Captain MACLEOD, Assistant Collector, Salem.
Dated—Namcul, 23rd November 1797.

I have received your letter of the 22nd instant of the Government bill payable to me, in which you inform me, you do not consider yourself as authorised to make any charge "in the Public accounts for loss by the exchange" pray do you not hold it expedient to give credit for all gain by the exchange but, in the present case, I cannot conceive for what you have to do with an exchange settled by Government or that anything further fall to you than to pay me a sum equivalent to that expressed in the bill and charged such sum in your accounts. I beg to know if Government had transmitted you a bill upon me for Pondicherry

Rupees 9,810, whether you would have received payment in other coins at an exchange which would not have produced a sum equivalent thereto. If not you now refusing to me that right which on a reverse of the case as above stated you would have held it incumbent on you to claim; it is certainly opposing the power of Government to that of an individual subject to their authority in a manner which I leave to the disinterested to form their own opinions upon. I can only beg leave to observe that it appears to me a case which being made public would tend very materially to affect the credit of Government with the agency Homes at Madras in particular, for reason too obvious to require my particularising.

Having said this much imperious necessity now compels one to yield to a grievance which I must still complain of and rather sustain a loss however considerable, than do anything which might affect a promise or engagement. I have therefore to request you will be pleased to despatch as soon as possible after this reaches you such proportion of the amount as you may see expedient in Rupees and Bahaderee Pagodas leaving it to Lt. Col. Read the acceptor of the bill to decide upon the mode of payment for the remainder.

I took leave to beg of you in my letter of yesterday to despatch the cash so as to reach this, by Saturday or Sunday the 26th at farthest. May I again solicit an attention thereto in the despatch of the proportion required herein.

LXVIII

Letter—From—Captain D. Ogilby.
To—Lieut.-Colonel Alexander Read, Collector, etc., Tirupatur.
Date—Namcul, 27th November 1797.

I have the honor to inform you that in consequence of the delay likely to arise from you referring on the subject of the Government bill, I have this day returned it to Messrs. Kindersly Watts & Co., and permit me to observe that I never considered myself to have addressed you on this subject in my capacity of Commandant of Namcul such having been incompatible therewith.

LXIX

Letter—From—Lieut.-Colonel A. Read, Superintendent and Collector, Baramahal.
To—J. Webbe, Esq., Secretary to Government, Fort St. George.
Dated—Tirupatur, 1st December 1797.

I request you to inform the Right Hon'ble the Governor that in consequence of the delay likely to be occasioned in the payment of the bill (concerning which I lately wrote you) by the reference made to Government, it has been returned by the person to whom the remittance was intended to his Agents Messrs. Kindersly Watts & Co. This precludes the necessity of Government's determining whether the equivalent of the Pagodas or that of the rupees expressed in the bill should be paid to him, but I request to be honoured with its sentiments thereon that I may know how to act hereafter in similar cases.

LXX

Estimate of probable receipts and disbursements in the Southern Division of the Ceded Districts from the 1st December 1797 to 31st July 1798.

Dates. (1)	Current revenue. (2)	Extra revenue and batta. (3)	Takkavi recoveries. (4)	Total. (5)	Division servants. (6)	District servants. (7)	Division sadderwared. (8)	District sadderwared. (9)	Village sibbandi. (10)	Total. (11)
1797										
November 30th Balance.	...	...	...	...	...	...	...	...	...	...
December 31st ...	36,268	150	300	36,718	525	945	60	39	6,752	8,321
1798										
January 31st ...	31,202	250	400	31,852	525	945	60	39	...	1,569
February 28th ...	40,254	350	600	41,204	525	945	60	39	...	1,569
March 31st	34,018	450	500	34,968	525	945	60	39	...	1,569
April 30th	30,015	450	500	30,965	525	945	60	39	...	1,569
May 31st	22,413	450	500	23,363	525	945	60	39	...	1,569
June 30th	17,760	350	500	18,610	525	945	60	39	6,953	8,522
July 31st	10,413	550	500	11,463	525	945	60	39	...	1,569
	2,22,343	3,000	3,800	2,29,143	4,200	7,560	480	312	13,705	26,257

Dates.	Pensions. (12)	Pagoda and mosque allowance. (13)	Repairs of aumani tanks and water courses. (14)	Charges extraordinary. (15)	Batta to regular sepoys. (16)	Advances for Takkavi. (17)	Advances for opuntia plantation. (18)	Advances for purchasing cochineal. (19)
1797								
November 30th Balance.	...	...	...	...	...	...	...	...
December 31st ...	16 4	115 31 68	350 0 0	298 18	4	500	27 6 33	40
1798								
January 31st ...	16 4	85 42 68	450 0 0	298 18	4	800	27 6 33	40
February 28th ...	16 4	135 4 79	1,090 0 0	298 18	4	2,000	27 6 33	40
March 31st	16 4	38 27 11	318 18 41	298 18	4	2,000	27 6 33	40
April 30th	16 4	158 28 45	150 0 0	298 18	4	2,000	27 6 33	40
May 31st	16 4	...	780 0 0	298 18	4	2,000	27 6 33	40
June 30th	16 4	26 1 6	168 17 7	298 18	4	2,000	27 6 33	40
July 31st	16 4	99 41 55	270 0 0	298 18	4	800	27 6 33	40
	128 32	670 34 12	3,576 35 48	2,388 0	32	12,100	217 15 24	320

Dates.	Advances to the Paymaster. (20)	Advances to the Coml. Resident. (21)	Remittance to the revenue treasury. (22)	Advances to the Superintendent. (23)	Advances to the Commissory of grain and provisions. (24)	Total. (25)	Grand total. (26)	Balance. (27)	Remarks. (28)
1797									
November 30th Balance.	...	...	...	...	...	...	...	25,292 33 28	
December 31st ...	6,700	...	3,000	...	...	11,051 24 21	19,372 24 21	42,638 9 7	
1798									
January 31st ...	...	...	...	...	...	1,721 35 21	3,290 35 21	71,199 9 60	
February 28th ...	...	...	...	...	...	3,610 33 32	5,179 33 32	1,07,223 12 34	
March 31st	...	...	...	...	...	2,743 2 5	4,312 2 5	1,37,879 10 29	
April 30th	...	...	...	...	...	2,694 20 78	4,263 20 78	1,64,580 25 31	
May 31st	...	...	...	...	...	3,165 28 33	4,734 28 33	1,83,208 32 78	
June 30th	...	...	...	...	...	2,580 10 46	11,102 10 46	1,90,716 22 32	
July 31st	...	...	...	...	...	1,555 34 8	3,124 34 8	1,99,054 24 24	
	6,700	...	3,000	...	...	29,124 9 4	55,381 9 4	...	

SENDAMANGALAM,
1st December 1797.

WILLIAM MACLEOD,
Assistant Collector.

LXXI.

Estimate of receipts and disbursements in the Centre Division from the 31st December 1797 to the 31st December 1798.

Months.	Receipts.				Disbursements.												Totals.	Balances.
	Current Revenue.	Extra Revenue	Recoveries of cultivation.	Totals.	Charges collection.	Pensions.	Pagoda Fees.	Charges extra.	Tank Repairs.	Culti-vation.	Revenue Treasury.	Pay-masters.	Commis-sary.	Commer-cial Resi-dent.	Superin-tendent.	Cochineal.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Balance and account current to the 30th November 1797.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,288 30 4
Deduct estimated commission of 1206.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,000	...
Advances to Captain Graham.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,000	5,000 0 0
																		14,288 30 4
December 31st ...	8,000	...	500	8,500	1,160	30	1,000	200	500	...	5,000	9,000	...	...	10	...	16,900	5,888 0 0
January 31st ...	25,000	100	2,000	27,100	1,160	30	...	200	...	...	...	...	...	...	10	...	1,400	31,588 0 0
February 28th ...	32,000	100	2,000	34,100	1,160	30	...	200	...	...	...	...	...	...	10	...	1,400	64,288 0 0
March 31st ...	24,000	100	2,000	26,100	1,160	30	100	200	...	...	...	...	...	...	10	...	2,400	87,988 0 0
April 30th ...	28,000	100	2,000	30,100	1,160	30	...	200	200	...	...	...	...	...	10	...	1,600	1,18,088 0 0
May 31st ...	20,000	100	2,000	22,100	1,160	30	...	200	300	...	...	...	...	...	10	...	1,700	1,38,488 0 0
June 30th ...	3,000	100	...	3,100	1,160	30	1,800	200	...	5,000	...	...	...	...	10	...	8,200	1,33,388 0 0
July 31st ...	...	100	...	100	1,160	30	...	200	...	5,000	...	...	...	...	10	...	6,400	1,27,088 0 0
August 31st ...	...	100	...	100	1,160	30	...	200	...	...	...	...	...	...	10	...	1,400	1,25,788 0 0
September 30th ...	...	100	...	100	1,160	30	1,800	200	...	...	...	...	...	...	10	...	3,200	1,22,688 0 0
October 31st ...	...	100	...	100	1,160	30	...	200	200	...	...	...	...	...	10	...	1,600	1,21,188 0 0
November 30th ...	...	100	...	100	1,160	30	...	200	200	...	...	...	...	...	10	...	1,600	1,19,688 0 0
December 31st ...	8,000	100	500	8,600	1,160	30	...	200	100	...	...	...	...	...	10	...	1,500	1,26,788 0 0

THOMAS MUNRO,
Assistant Collector.

LXXII.

Estimate of probable receipts and disbursements in the Northern Division from the 1st January to the 31st December 1798.

Months.	Receipts.				Disbursements.															Balance more.	Remarks.
	Current revenue.	Extra revenue.	Recoveries of advances for cultivation.	Total.	Charges collection.	Peons.	Pagoda fees.	Charges extra.	Batta to regular sepoys.	Advances Tak-kavi.	Tank repair.	Advances to Paymaster.	Commission.	Bullock Agent.	Engineer.	Cochineal.	Superintendent.	Commission.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15	(16)	(17)	(18)	(19)	(20)	(21)	(22)
1798.																					
January ...	30,000	50	...	30,050	1,092 27 59	52 33 60	..	192	6 42 20	...	100	10,000	...	...	1,000	...	2,000	...	14,444 13 59	...	
February ...	30,000	50	...	30,050	1,092 27 59	52 33 60	...	376	6 42 20	...	100	10,000	...	...	1,000	...	2,000	...	14,628 13 59	..	
March ...	20,000	50	...	20,050	1,092 27 59	52 33 60	...	376	6 42 20	...	100	10,000	...	...	1,000	.	2,000	...	14,628 13 59	.	
April ...	10,000	50	..	10,050	1,092 27 59	52 33 60	...	376	6 42 20	...	100	10,000	...	...	1,000	...	2,000	...	14,628 13 59	...	
May... ...	10,000	50	5,000	15,050	1,092 27 59	52 33 60	...	376	6 42 20	...	100	10,000	...	...	1,000	...	2,000	...	14,628 13 59	...	
June ...	10,000	50	...	10,050	1,092 27 59	52 33 60	...	376	6 42 20	...	100	10,000	...	...	1,000	...	2,000	...	14,628 13 59	...	
July... ...	10,000	3,000	...	13,000	1,092 27 59	52 33 60	659 24 78	376	6 42 20	5,000	3,100	10,000	...	...	1,000	1,000	2,000	2,500	36,787 38 57	...	
August ...	10,000	50	...	550	1,092 27 59	52 33 60	110 0 0	239	...	...	100	...	...	...	...	...	2,000	...	3,594 16 39	...	
September ...	500	50	...	550	1,092 27 59	52 33 60	110 0 0	239	...	...	100	...	...	...	...	...	2,000	...	3,594 16 39	...	
October ...	500	50	...	550	1,092 27 59	52 33 60	110 0 0	239	...	...	100	...	...	...	...	...	2,000	...	3,594 16 39	...	
November ...	500	50	...	550	1,092 27 59	52 33 60	110 0 0	239	...	...	100	...	...	...	..	...	2,000	...	3,594 16 39	...	
December ...	1,856	50	...	1,906	1,092 27 59	52 33 60	110 0 0	239	...	5,000	100	...	...	...	...	...	2,000	...	8,594 16 39	...	
Total ...	1,32,856	3,550	5,000	1,32,406	23,111 17 68	633 0 0	1,209 24 78	3,643	48 25 60	10,000	4,200	70,000	...	...	7,000	1,000	24,000	2,500	1,47,345 23 46	14,939 23 46	

E.E.

J. G. Graham,
Assistant Collector.

LXXIII

Letter—From—CHS. CARPENTER, Comml. Resident.
To—Lieut.-Colonel ALEXANDER READ, Superintendent of the Bāramahal and Salem Districts.
Dated—Salem, 5th January 1798.

You will herewith receive my annual indent of cash for 1798. I have to request that I may be supplied as early as possible with Rs. 1,37,504 to enable me to make any advances to the weavers.

No. 1. Annual Indent of cash wanted for the use of Commercial Department, Salem, from 1st January to 31st December 1798.

— (1)	January. (2)	February. (3)	March (4)	April. (5)	May. (6)	June. (7)
	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.
For the Investment for 1798.	1,22,504 0 0	32,812 0 0	32,812 0 0	32,812 0 0	32,812 0 0	32,812 0 0
For the Disbursement for 1798.	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0
Total Rs. ...	1,37,504 0 0	47,812 0 0	47,812 0 0	47,812 0 0	47,812 0 0	47,812 0 0
Total Pagodas ...	41,469 20 57	14,419 22 11	14,419 22 11	14,419 22 11	14,419 22 11	14,419 22 11

—	July. (8)	August. (9)	September. (10)	October. (11)	November. (12)	December. (13)	Total. (14)
	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.	RS. F. C.
For the Investment for 1798.	32,812 0 0	32,812 0 0	32,812 0 0	30,000 0 0	...	...	3,85,000 0 0
For the Disbursement.	15,000 0 0	15,000 0 0	15,000 0 0	30,000 0 0	...	...	1,65,000 0 0
Total Rs. ...	47,812 0 0	47,812 0 0	47,812 0 0	60,000 0 0	...	...	5,50,000 0 0
Total Pagodas ...	14,419 22 11	14,419 22 11	14,419 22 11	9,047 27 69	...	...	1,65,873 0 57

Errors excepted.

LXXIV

Letter—From—Lieut. Colonel A. READ, Superintendent and Collector, Bāramahal and Salem Districts.
To—CHARLES CARPENTER, Esq., Commercial Resident, Fort St. George.
Dated—Krishnagiri, 9th January 1798.

I am favoured with your letter of the 5th instant and in consequence have directed my Assistants Captain Macleod & Munro to supply you with cash from time to time, one or the other, as they may have rupees to answer your demands. You will accordingly be pleased to draw upon either of them as may be most convenient to yourself, or in their power to supply you. I have requested them to settle that proportion of your monthly demands that each may be able to advance, and will of course communicate with you on the subject. If at any time it so happened that neither of them have the desired number of rupees, I may be able to supply you from the Northern Division, but the proportion of the revenue collected herein that coin is very inconsiderable on which account and the distance of these districts from Salem I have given orders upon the other two divisions.

(**LXXVI** in the original.)

LXXV

Letter—From THOMAS SCOTT JACKSON, Paymaster.
To—Lieut.-Colonel ALEXANDER READ, Superintendent of the Baramahal and Salem Districts.
Dated—18th January 1798.

I have the honor to send you enclosed the probable estimate of cash requisite for my department from 31st December 1797 to 31st December 1798.

Probable estimate of cash requisite for the Paymaster in the Bāramahal and Salem Districts from 31st December 1797 to 31st December 1798.

Months. (1)	Military charges 1797–1798 and 1798–1799. (2)	Military Board Ordnance Department. (3)	Engineer for the repairs. (4)	Provision Department. (5)	Civil Pension Depart-ment (6)	Draught and Carriage Department. (7)	Total Estimate. (8)
1798.							P. F. C.
January	17,000 0 0	50 0 0	......	150 0 0	5 21 0	150 0 0	17,355 21 0
February ...	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
March	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
April	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
May	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
June	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
July	16,000 0 0	50 0 0	1,000 0 0	150 0 0	5 21 0	150 0 0	17,355 21 0
August	16,000 0 0	50 0 0	500 0 0	150 0 0	5 21 0	150 0 0	16,855 21 0
September ...	16,000 0 0	50 0 0	500 0 0	150 0 0	5 21 0	150 0 0	16,855 21 0
October	16,000 0 0	50 0 0	500 0 0	150 0 0	5 21 0	150 0 0	16,855 21 0
November ...	16,000 0 0	50 0 0	500 0 0	150 0 0	5 21 0	150 0 0	16,855 21 0
December ...	16,000 0 0	50 0 0	500 0 0	150 0 0	5 21 0	150 0 0	16,855 21 0
Pagodas ...	193,000 0 0	600 0 0	8,500 0 0	1,800 0 0	66 0 0	1,800 0 0	2,05,766 0 0

(LXXIV in the original.)

LXXVI

Letter—From—Lieut.-Colonel A. Read, Superintendent and Collector, Bārmahal and Salem Districts.

To—Captain Macleod and Munro, Assistant Collectors, Bāramahal and Salem Districts.

Dated—Nil.

The Resident being again authorised to carry on the investment and draw upon us for advances monthly as he may have occasion for his department and it being deemed necessary that they consist chiefly of rupees which one of you may not always have a sufficient number to answer his demands I have requested that he may draw upon either of you as may be most convenient and desire that you jointly supply him from time to time throughout the year, for which purpose I subjoin his annual estimate for the current year in Rupees and Pagodas.

	Rupees.	*Pagodas.*
January	1,37,504	41,469
February	47,812	14,419½
March	47,812	14,419½
April	47,812	14,419½
May	47,812	14,419½
June	47,812	14,419½
July	47,812	14,419½
August	47,812	14,419½
September	47,812	14,419½
October	80,000	90,477
November	00	00
December	00	00
	5,50,000	1,65,873

I have converted his estimated demands of Rupees into Pagodas at the exchange of 331$\frac{5}{9}$ per cent the rate of exchange fixed at the time the rates for all the other coins were regulated. You may determine between yourselves the proportions that each of you will advance him monthly, as you think you can most conveniently supply him with rupees and enter them accordingly in your monthly estimates of receipts and disbursements which I request to be constantly furnished with by the end of the month as I am required to make out a general one for the Accountant on the 1st of every month.

(LXXV in the original.)

LXXVII

Letter—From—WILLIAM MACLEOD, Asst. Collector, Salem.
To—Lieut.-Colonel ALEX. READ, Superintendent, Bāramahal and Salem Districts.
Dated—Salem, 8th February 1798.

In consequence of there being no coinage of copper in these districts, the value of the cash in circulation has risen about a fifth within the last two years. There are now duly 48 or 49 cash for a Gopaully fanam—In January 1796 a Gopaully fanam changed for 64 cash. The lower class of inhabitants sustain a considerable inconvenience and loss by the scarcity which enhances the value of this small coin in which the greatest portion of their necessaries is purchased. And unless a copper coinage or a supply of copper coins be introduced, it is probable the cash will rise still higher. For those reasons I am induced to request of you to apply for eight or ten Candies of copper to be coined into cash and from the information I have from the shroffs and silversmiths of this place, I can venture to assure you the public will not sustain any loss thereby provided it be so managed that duties as had been once before be not exacted in the Nabob's country. It might be sent on the carts of the Commercial Resident which are to be despatched empty from the Export Warehouse about the 20th of this month for Salem, the hire of transporting the copper hither would be settled with the cartmen through Mr. Carpenter at Salem.

(LXXIX in the original.)

LXXVIII

Letter—From—Lieut.-Colonel A. READ, Collr. and Superintendent, Bāramahal and Salem Districts.
To—EDWARD SAUNDERS, ESQr., President and Members, Revenue Board, Fort St George.
Dated—Tiruputtur, 20th February 1798.

I herewith transmit you a letter from Captain Macleod my Assistant of the Southern Division, requesting that a supply of copper may be sent to him at Salem to be coined into cash on account of the great want of that coin in those districts.

I request your directions may be given that the necessary steps may be taken to avoid the road customs upon it in passing through the Nabob's country or that money may be given to pay them, for owing to these precautions not having been taken when the last supply of copper was sent, the carts were delayed upon the road and double the hire paid for them from which revenue was lost in place of gaining by the coinage.

LXXIX

Letter—From—LUSHINGTON, Secy., Revenue Department.
To—Lieut.-Colonel ALEXANDER READ, Superintendent of the Bāramahal and Salem Districts.
Dated—Fort St. George, 8th March 1798.

In compliance with the orders of the Hon'ble Governor in Council I am directed to desire, that one lakh of Pagodas may be immediately sent to the Presidency with as small a portion as possible of the debased coin current in your districts.

(LXXXII in the original.)

LXXX

Letter—From—J. B TRAVERS, Depty. Secy., Revenue Department.
To—Lieut.-Colonel ALEXANDER READ, Superintendent and Collector of the Bāramahal and Salem Districts.
Dated—Fort St. George, 12th March 1798.

I am directed to enclose for your information and guidance, the enclosed extract of a letter from Government under date 3rd March communicating their intention of consigning copper to the Commercial Resident for the purpose of coinage by you.

Extract of a letter from Government, dated 3rd March 1798.

Having ordered consignments of copper to be made to the Commercial Resident, for the purpose of coinage by the Collectors, we desire that the latter may be instructed to pay the Commercial treasuries, the value of the copper coined, in order that the price of the copper and the profit upon it, may be regularly brought to account in the Commercial Books. This order is to be applied to the consignments which were made last year.

LXXXI

Letter—From—J. B TRAVERS, Dep[ty]. Sec[y]., Revenue Department.

To—Lieutenant-Colonel ALEXANDER READ, Superintendent and Collector of the Bāramahal and Salem Districts.

Dated—Fort S[t]. George, 15th March 1798.

I am directed to acknowledge the receipt of your letter of the 20th ultimo, and to inform you in compliance with the request it encloses from your Assistant Mr. Macleod, orders have been given to furnish him with 10 Candies of copper for coinage, the invoice for which will be hereafter transmitted to you.

(LXXXIII in the original.)

LXXXII

Letter—From—W[m]. MACLEOD, Assistant Collector.

To—J. R. LUSHINGTON, Esq., Secretary, Board of Revenue.

Dated—Salem, 27th March 1798.

By order of Lieutenant Colonel Read I forward to the Revenue Treasury under charge of the bearer and thirty-four sepoys one lakh (100,000) of Pagodas, from the Southern Division.

In Star Pagodas	27,113- 0- 0
9368 New Porto Novo Pagodas at $118\frac{5}{8}$ per cent ...	7,930 -26-15
3087 Old Do. at 120 do. ...	2,572 -22-45
41062 Pondicherry Rs. at $331\frac{11}{19}$ per cent	12,383-35- 0
6 Madras f.s. and 13 Salem cash	... - 6-25
	50,000- 0- 0

From the Centre Division.

In Star Pagodas ...	16,600	
$76265\frac{6}{16}$ Imaumy Rupees 34482 Pondicherry Rupees $110747\frac{6}{16}$ @ $331\frac{11}{19}$ per 100 Pagodas. ...	33,400	50,000- 0- 0
Star Pagodas ...		100,000- 0- 0

A shroff from the Southern and Centre Divisions attend to deliver over the sums despatched from their respective treasuries. And they are each furnished with the amount of Pagodas 700 to replace rejected coins.

LXXXIII

Letter—From—W[m]. MACLEOD, Assistant Collector.

To—J. R. LUSHINGTON, Secretary, Board of Revenue.

Dated—Salem, 27th March 1798.

I take the oppurtunity of the escort which attends the treasure to send to the Board about five hundred and seventy (570) Pounds of Cochineal—It has been packed up in parcels of 57 each nine of which are marked *First sort* and one as appearing of an inferior quality marked *second sort.*

The particular accounts of its price shall be forwarded hearafter. The greatest part of it has been purchased in the raw state and I believe has not cost above half a Pagoda per pound after being prepared.

(LXXXIV in the original.)

LXXXIV

Letter—From—Major A. Cuppage.
To—Lieut.-Colonel Alexander Read, Commanding in the Ceded Districts.
Dated—Sankaridroog, 15th April 1798.

The pay of the garrison arrived this morning in rupees, but I am sorry to hear occasion to trouble you, on the subject of the exchange at which they have been sent to us. They have been issued from the Pay office at Salem at 321–2–30 per a hundred Star Pagodas when that of the bazar is 325 a serious loss to the sepoy and a diminution to the garrison in its payment of better than a hundred and twenty rupees. It is a great inconvenience at any time being paid in Rupees, but this loss bears so hard on all ranks and so contrary to the intentions of Government that I trust you will have the goodness to order it to be made good with such restrictions that it may not again occur.

R. F. C.

The gun lascars of the 2nd Batt^{n}. of Artillery will proceed the day after to-morrow agreeably to your orders as would the party of the 1st Battalion for Krishnagiri but in consequence of a representation from Captain English who is in charge of the artillery (and which I have myself the honor to enclose) I have consented to their remaining until an answer is received from Mr. Jackson which I think must be either to-day or to-morrow evening.

(LXXXV in the original.)

LXXXV

Letter—From—Lieut.-Colonel A. Read, Superintendent and Collector, Bāramahal and Salem Districts.
To—T. S. Jackson, Esq., Military Paymaster, Ceded Districts.
Dated—Baramahal, 17th April 1798.

I have received a letter from Major Cuppage, stating a material loss which the troops composing his garrison have sustained by reason of their pay for this month, having been issued at Rs. 321—2—20 per % Star Pagodas when the bazar exchange at his station was Rs. 325 and request you will inform me whence it has proceeded with a reference to the general orders upon the subject which directed "that the distribution of pay and allowances to troops shall be upon the principle of giving them the full advantage of the exchange in the bazar when it shall be higher than forty-two fanams to one Star Pagoda that the said principle shall be adopted to every extent that is practicable depending upon the numbers, to which pay and allowances as per abstracts included in the order are issued at the same station where the abstracts are discharged or at *other stations* of the corps as drawn for whenever the communication and other circumstances connected with the distribution will admit." It appears from the above to be the intention of Government to give them the *full advantage* of the bazaar exchange not only at places where the abstracts are discharged but at all other stations when circumstances admit, and as there are no circumstances which will not admit of the troops at Sankaridroog receiving that advantage as well as those at Salem, I apprehend that no difficulty will be found to the making up the loss complained of, all you can require in the business is monthly certificates of the rates of exchange at Sankaridroog which if you desire it I can order to be sent either to this place or your office at Salem by the 1st of every month.

(LXXXVI in the original.)

LXXXVI

Letter—From—Lushington, Secretary, Revenue Department.
To—Lieut.-Colonel Alex. Read, Superintendent and Collector, Bāramahal and Salem Districts.
Dated—Fort S^{t}. George, 17th April 1798.

Considerable inconvenience and loss having been sustained by the Company at different times from the high exchange of Colly fanams fixed for issues to the paymasters from the Revenue Treasury as well as on other coins issued to them, you will state what objections may appear against the issues from your treasury being made exclusively in Colly fanams to the paymasters at a fixed medium rate of exchange. The Board conclude it is easier for the Collector to convert any other coin he may receive (when it becomes necessary to receive any

other) into Colly currency according to the expected demand than the Paymaster who issues the cash almost immediately on receipt and who or the sepoy must therefore be more at the mercy of the shroffs.

The issues to the Commercial Resident to continue as heretofore.

(**LXX XVII** in the original.)

LXXXVII

Letter—From—J. B. Travers, Deputy Secretary, Revenue Department.
To—Lieutenant-Colonel Alexander Read, Superintendent and Collector of the Baramahal and Salem Districts.
Dated—Fort St. George, 26th April 1798.

Agreeable to the enclosed instructions from Government, the Board desire you will transmit to the Presidency the whole balance of cash in your hands.

(**LXXXVIII** in the original).

(1)

Extract of a letter from Government, dated 14th April 1798.

We desire that orders may be sent to the Collector of the Bāramahal for sending to the Presidency the whole balance of cash in his hands.

LXXXVIII

Letter—From—Lieut.-Colonel Alexander Read, Superintendent and Collector, Bāramahal & Salem Districts.
To—Assistant Collectors, Baramahal and Salem.
Dated—5th May 1798.

The remittance of the whole balance of cash in our hands as directed by Government being a measure that will inevitably be attended with great inconvenience to all departments, it is my intention to represent it but as it is my duty to obey the orders I receive with the least delay, I have to request that you issue no money from your treasuries after the receipt of this letter, and that you each prepare such sums as I shall here direct, for sending to the Presidency.

Having estimated my balance due to revenue the 30th ultimo to be Pagodas 1,47,351 and that after making the usual advances to the Paymaster and Commercial Resident for this month there will be a residue on the 10th instant of 1,15,000. I consider that as the actual balance of cash in our hands and the required remittance I therefore proceed to ascertain what portions of that sum you can furnish respectively.

Captain Macleod's balance the 30th April according to his last estimate is 43,134 and as his advances have been just what he expected, it must have been nearly that sum on that above date. Deduct from it therefore 8,000 to the Paymaster, and 14,419 to the Resident this month, which will make his balance the 10th instant about 20,715.

By Captain Munro's last estimate his balance the 31st March was expected to be 12,949 but it has since proved by account to be 16,639 which is 3,690 more. Of course that sum, and 6,000 more that he expected to have advanced the Resident last month and included in his estimate, must be added to 36,039 his estimated balance the 30th April, which will make it 45,749.

Captain Graham's estimated balance the 30th April is 62,232 but that including 13,000 expected advances to different departments which exceeds his actual disbursements by 582 that sum must be added to his estimated balance, and will make it 62,814 which as he has advanced 10,000 since to the Paymaster, must now be reduced to 52,814.

I shall now subjoin the balances thus deduced and the sums that it appears you may each be able to despatch by the 15th instant in case Government should not be pleased to rescind the order it has given to remit the whole.

	Balances in hand the 10th instant.	Amount to be remitted.
Captain Macleod	20,715	19,289
" Munro	45,749	44,323
" Graham	52,814	51,388
Total ...	1,19,278	1,15,000

The difference between the totals being 4,278 I have deducted a third of that from the sums in the left hand column to find those in the right hand one, which gives broken numbers but if you prefer it Captain Macleod may prepare 20,000, Captain Munro 45,000 and Captain Graham 50,000 such a close and unusual demand upon us requires all this particularity. Though there will always be a difference between your estimate and the actual state of your treasuries, on account of delays in bringing in the collections from the districts, I consider that what will be collected before the 15th will obviate any difficulty to your despatching the above sums by that date, if necessary.

Seeing by Captain Munro's estimate that he has advanced 2,000 Pagodas to Captain Graham, I must here repeat my former order that when any such transfer takes place the amount may be brought to account the giver taking credit and the receiver debiting himself in your monthly accounts.

(**LXXXIX** in the original.)

LXXXIX

Letter—From—Lieut.-Col. ALEXANDER READ, Superintendent and Collector, Baramahal & Salem Districts.
To—JOSIAH WEBBE, Esq., Secretary to Government, Fort St. George.
Dated—5th May 1798.

Having it in direction to send the whole balance of cash in my hands to the Presidency agreeable to Government's letter of the 14th instant to the Revenue Board, orders are accordingly given to that effect and I expect it will be all ready for despatch by the 10th or 15th instant.

As some delay is unavoidable I request you will represent in the meantime to the Hon'ble the Governor that much inconvenience will be the unavoidable consequence of so considerable a demand upon the collections of these districts. To illustrate this I enclose an estimate of my receipts and disbursements to the 31st December in which the points I have to notice are written in black for the readier reference and the rest in red ink.

As therein stated my balance of cash in hand the 30th ultimo was Pagodas 1,47,356 of which about 18,000 are by this time advanced to the Paymaster and 14,000 more to the Commercial Resident which will leave a balance of cash in hand of 1,15,000; the sum which I have ordered to be got in readiness for sending to the Presidency.

This being the period of collection I shall have, as you may please to observe in the estimate, sufficient for the disbursements of all departments, this month and the next, but in the beginning of July there will probably be a deficit of 17,000 Pagodas and a greater one every month after, till it amounts in December to 1,58,000.

This is owing to the collections being all except a few items made between December and July, and my disbursements being every month nearly the same owing to which I have sometimes a balance of two lakhs and yet not more than sufficient to answer the ordinary demands, one month with another upon my treasury.

As it appears that if 1,15,000 be remitted now as proposed there will be 1,58,000 wanting to answer those demands the beginning of December, it follows that if no remittance be made there will then be a deficit of 43,000.

It is probable that by pressing all departments a little, till the collections recommence, none of them might suffer material inconvenience from the want of half a lakh; but a lakh and an half is so considerable a deficit that if it cannot be avoided, the fund that supplies one or more of them, must be immediately stopped, for the support of the others, and the ceasing to make further advances for carrying on the Company investment must be the immediate consequence of the intended remittance. As the estimated amount of all required for that purpose the seven ensuing months is only 67,000 Pagodas which are not half the deficiency, it is evident that the troops falling into arrears, is another inevitable consequence of the intended remittance.

That may be gradually done but arrears of more than five days in a month would occasion distress and that would amount to a month's arrears only by December whereas the deficiency will be so considerable, if the proposed remittance be made, that it will be necessary to let them fall into 15 days' arrears every month unless the Paymaster be supplied with cash before that time. The following will elucidate what has been said.

The amount of the Commercial Resident's estimated disbursements to the 1st of December is Pagodas	67,000
Fifteen days' pay of the troops every month in June, July, August, September, October, November and December	63,000
Total ...	1,30,000

which is 25,000 short of the expected deficiency the beginning of December.

I have been so full on this subject because I have considered it my duty to state in a manner beyond all doubt the certain consequences of sending any more money from these districts before December when the period of collection will begin again, and I request you to represent them to the Hon'ble the Governor that I may be honored with his instructions on this head before the treasure be despatched.

Let me, before I conclude, call your attention again to this circumstance, that if the whole balance of cash in hand be sent to the Presidency, there will be a deficit of 17,000 Pagodas the 1st of July, of 48,000 the 1st August, of 85,000 the 1st September and that it will increase every month till it amounts to 1,58,000 as already mentioned, unless money be sent for the payment of the troops from other districts which you may please to remember was the consequence of a similar demand upon my collections in 1796.

I request you will acquaint the Hon'ble the Governor that though I have taken upon me to state the consequences of carrying into execution the orders I have received, I am fully aware that the present exigencies of Government may render it necessary and that my having done so cannot be detrimental, all my Assistants being instructed to cease making any further issues of cash and to prepare for sending all they have to the Presidency without delay.

(**XC** in the original.)

XC

Estimate of probable receipts and disbursements and cash in hand of revenue of Baramahal and Salem Districts from 31st March to 31st December 1798.

March 1798—		
Balance by account 31st March		2,02,856
Plantations	1,500	
Cash sent to the Presidency in March not yet brought to account	1,00,500	1,02,000
Balance of cash in hand 31st March		1,00,856
April—		
Advances to the Paymaster, etc., at the beginning of the month	20,000	
Advances to the Commercial Resident at the beginning of the month	...	20,000
		80,856
Collections in the course of the month		77,426
		1,58,282
Revenue, etc., disbursements at the end of the month		10,931

Balance of cash in hand 30th April		1,47,351
May—		
Advances to the Paymaster, etc., at the beginning of the month...	17,355	
Advances to the Commercial Resident, etc., at the beginning of the month... ...	14,419	
Cash to be sent to the Presidency this month	1,15,577	1,47,351
Collections in the course of the month		76,074
		76,074
Revenue, etc., disbursements at the end of the month		22,202
Balance of cash in hand 31st May		53,872
June—		
Advances to the Paymaster, etc., at the beginning of the month	17,355	
Advances to the Commercial Resident at the beginning of the month	14,419	31,774
		22,098
Collections in the course of the month		40,400
		62,498
Revenue, etc., disbursements at the end of the month		18,982
Balance of cash in hand 30th June		43,516
July—		
Advances to the Paymaster, etc., at the beginning of the month	17,355	
Advances to the Commercial Resident at the beginning of the month	14,419	31,774
		11,742
Collections in the course of the month		3,944
		15,686
Revenue, etc., disbursements at the end of the month		32,903
Deficit		17,217
August—		
Advances to the Paymaster, etc., at the beginning of the month	16,855	
Advances to the Commercial Resident at the beginning of the month	14,419	31,274
		48,491
Collections in the course of the month		1,357
		47,134
Revenue, etc., disbursements at the end of the month		6,866
Deficit		54,000

September—		
Advances to the Paymaster, etc., at the beginning of the month	16,855	
Advances to the Commercial Resident at the beginning of the month	14,419	31,274
		85,274
Collections in the course of the month		2,141
		83,133
Revenue, etc., disbursements at the end of the month		6,408
Deficit		89,541
October—		
Advances to the Paymaster, etc., at the beginning of the month	16,855	
Advances to the Commercial Resident at the beginning of the month	9,047	25,902
		1,15,443
Collections in the course of the month		2,230
		1,13,213
Revenue, etc., disbursements at the end of the month		7,552
Deficit		1,20,765
November—		
Advances to the Paymaster, etc., at the beginning of the month	16,855	
Advances to the Commercial Resident at the beginning of the month		16,855
		1,37,620
Collections in the course of the month		2,506
		1,35,114
Revenue, etc., disbursements at the end of the month		6,138
Deficit		1,41,252
December—		
Advances to the Paymaster, etc., at the beginning of the month	16,855	
Advances to the Commercial Resident at the beginning of the month		16,855
		1,58,107
Collections in the course of the month... ...		47,824
		1,10,283
		11,215
		1,21,498
Revenue, etc., disbursements at the end of the month		11,215
Deficit		1,21,498

(**XCI** in the original.)

XCI

Letter—From—J. WEBBE, Deputy Secretary, Public Department.
To—Lieutenant-Colonel ALEXANDER READ, Collector of the Baramahal.
Dated—Fort St. George, 9th May 1798.

In consequence of the explanation contained in your letter of the 5th instant, I am directed by the Hon'ble the Governor in Council to desire that you will despatch to the Presidency only fifty thousand Pagodas of the balance of cash in your hands.

This remittance, together with the revenue disbursements and advances to the Military Paymaster to the 31st December next, will according to the statement you have transmitted, leave an unappropriated sum of about twenty-five thousand Pagodas. This you will advance to the Commercial Resident in such proportions as he may recommend, and afford him such other assistance as circumstances may enable you.

It is expedient that the whole of the present remittance should if possible be made in Star Pagodas.

(**XCII** in the original.)

XCII

Letter—From—Lieut. Col. ALEXANDER READ, Collector of the Baramahal and Salem Districts.
To—Assistant Collectors, Baramahal, etc.
Dated—12th May 1798.

I herewith transmit you copies of the answer I have received to the letter wrote to the Secretary to Government concerning the demand upon our collections wherein he has supposed that we shall have an unappropriated sum of 25,000 Pagodas though it appears from the estimate. I sent him that if no advances were made to the Commercial Resident there would be a deficit at the beginning of December of 82,000.

Having been as full upon the subject as I could it might be thought reprehensible were I to urge any further the inconvenience that all departments will suffer and the other bad consequence that will be occasioned by sending more money out of the districts. It was my duty to represent them and now it is my duty to obey. Captain Munro will therefore remit 40,000 and Captain Macleod 10,000 Pagodas, by bills or in Star Pagodas on receipt of this letter. The former is by far the best mode as it will keep the money in the country.

(**XCIII** in the original.)

XCIII

Letter—From—CHARLES CARPENTER, Commercial Resident.
To—Lieut. Col. ALEXANDER READ, Superintendent, Baramahal and Salem Districts.
Dated—Salem, 17th May 1798.

I have to request you will supply me as soon as possible with 50,000 Rupees for the use of the Salem investment.

(**XCIV** in the original.)

XCIV

Letter—From—Lieut. Col. A. READ, Superintendent and Collector, Baramahal and Salem Districts.
To—CHARLES CARPENTER, Esq., Commercial Resident, Salem.
Dated—Baramahal, the 19th May 1798.

I have to inform you in answer to your demand of Rupees 50,000 that Captain Macleod has directions to advance you that sum and as much more whenever you may have occasion for it as will amount to Pagodas 25,000 which is all that can be spared from the collections of these districts for the disbursements of your department till December or January next on account of the considerable remittances that have been made this year to the Presidency.

(**XCV** in the original.)

XCV

*Letter—From—*George Read, Accountant, Revenue Board.
*To—*Lieut. Col. Alexander Read, Superintendent of the Baramahal and Salem Districts.
*Dated—*Fort St. George, 22nd May 1798.

(*Circular.*)

The following is an extract of a letter from Government, dated the 12th May and as referring to the estimate to be transmitted by you in June, I have to request your particular attention thereto.

"The necessity of the public service further requires and I am accordingly directed to desire that reasons may be assigned at the foot of each account, when any material difference occurs between the actual and estimated receipts and expenditures at this Presidency and also that in the formation of your estimates for the succeeding year explanations be furnished at the foot of each estimate of any variations which are expected either in the revenue or charges."

(**XCVI** in the original.)

XCVI

*Letter—From—*T. S. Ware, Dy. Acct., Rev. Board.
*To—*Lt. Col. Alexander Read, Superintendent of the Baramahal and Salem Districts.
*Dated—*Fort St. George, 3rd June 1798.

I have the pleasure to acknowledge the receipt of your letters, dated the 20th and 21st instant. The explanations therein contained are very satisfactory.

It is with much concern I observe the trouble you have suffered in the statements of Takkavy. In my opinion it can be of little moment whether the exchange be at 36 or 45 fanams per Star Pagoda and had I received earlier intimation of your difficulty I should have been happy to have accommodated either the one or the other to your *detailed* accounts provided the sums introduced upon the treasury account were *added up* at 36. Therefore if it be more convenient to adopt this exchange you are at full liberty to do so.

(**CII** in the original.)

XCVII.

*Letter—From—*Lieut. Col. A. Read, Superintendent and Collector, Baramahal.
*To—*George Read, Esq., Revenue Accountant, Fort St. George.
*Dated—*Tiruppattur, the 21st June 1798.

My intention is to explain here the difficulty I have found in drawing up the general statement transmitted to you yesterday from the use of two rates of exchange agreeable to the regulations with a wish that the little may hereafter be avoided by the use of one only.

The account particular No. 16 of the forms prescribed for advances of Takavy being cast up at 45 fanams the Pagoda, the memorandum of advances and recoveries annexed to the monthly abstract is cast up probably for the same reason at that rate of exchange. Those are the only accounts used that show the advances, recoveries and balances of takavy for every year.

The totals of advances, recoveries, and balances every month are carried into the account current and cast up at 36 fanams the Pagoda. The totals only being entered in this account, it does not show the advances, recoveries or balances of every year which are only to be found in the memorandum.

The fanams being cast up in the memorandum at 45 it gives fewer and being cast up in the account current at 36 it gives more Pagodas.

Not adverting to these circumstances, I naturally expected the balances outstanding the 30th April '97 and advances made since as found in the memorandum, dated the 30th April '98 would constitute my demands also that the balances outstanding in that memorandum at the latter date would correspond with the balances found by the advances and recoveries in the account current.

But my entries of recoveries carried into my account current being cast up at 36, they of course yielded more Pagodas in proportion to the number of fanams and their amounts being thus greater than the amounts of the same sums in my memoranda, my balances by those two accounts were of course different.

This determined me to take the *balances* outstanding at the beginning of the year, and all entries of advances and recoveries in the course of it from my

monthly accounts particular and their totals from my accounts current expecting to get thereby the *demands and balances* that would correspond with my collections as cast up in my account current.

Nos. 1, 2, 3 of accompaniments are the statements thus drawn up for the three divisions of my districts. To facilitate references I have numbered the columns from 1 to 11 and the lines from 1 to 36.

The 8th column containing my monthly entries of advances and recoveries, in my account current, I found that when the fanams were cast up as in that account at 36, their amounts correspond with my abstract. These amounts are in the 19th and 36th lines and in the 8th columns, viz. The amount advances Southern Division No. 1 is 11,858-33-15, their amount Centre Division No. 2 is 11,521-25-54, and their amount Northern Division No. 3 is 10,724-5-57. The amount collections in the 36th line are in No. (1) 4,680-16-43, in No. (2) 10,655-27-2 and in No. (3) 5,977-28-7 and these being deducted from the advances, of course, the balances are likewise right as in the three numbers just referred to.

I tried next to get the amount of advances, recoveries, and balances of the different *years* corresponding by casting up the lines and columns by 45 and by 36 and the totals of both by the same rates of exchange as in No. 1, 2, 3 but their amounts will not answer to the amount of advances and recoveries before found as above mentioned.

To show how I have done in this perplexity I refer to No. 4 whose columns are correspondent with my general statement. My advances, recoveries and balances according to my *monthly memoranda* are entered in the 1st 2, 3, 6, 9 and 12th lines and according to *my accounts current* in the 4, 17, 10, 13th line of that number, where you will perceive the differences between their amounts in the 8th, 13th and 22nd columns. Though already observed it is necessary to mention again here that as appears in the 16th and 17th lines of the 10th and 11th columns of Nos. 1, 2, 3 the totals of my advances and recoveries of *years* will not answer to their amounts when *added together* as in the accounts current whatever way they may be cast up. For example in No. 3 the amounts of recoveries in the different years are 5,972-1-7 ; 5,972-28-7 ; 5,977-19-7 or 5,977-28-7 and their amount when added together and carried into the account current in the bottom line is 5,973–10–7.

Hence it is that the amount of demands entered in the 6 left hand columns

of No. 4 is	34,904	19	46
the amount of them by account current ...	34,905	1	46
And their difference	1	18	0

This being the case in the general statement, it is left to you to add the difference or not as you may think proper.

The particulur sums composing the recoveries and entered on the slip of paper pasted on No. 14 come exactly to the amounts entered in the general statement, but those under the slip amount to

ment, but those under the slip amount to	21,307	17	62
and the amount of annual entries in my account current	21,309	17	52
which gives a difference of	1	35	70

For the same reason the amount of balance produced by those

sums is	13,598	1	62
and the amount of annual entries	13,595	10	74
giving a difference of	2	26	68

which you will likewise add if you think proper to make them and the amount agree.

You will doubtless be tired of this explanation, but I have not, I apprehend, been half particular enough to be sufficiently understood.

This business has cost me more trouble than anything of little consequence since I have been a Collector, and delayed my general statements, etc. eight or ten days.

The memorandum being cast up at 45 fanams cannot occasion me the same trouble again because I know by experience now that the totals of advances and recoveries for *years* will not agree however they may be cast up with the totals of them when entered *together* but that circumstance will I conceive be thought a sufficient reason for authorising that the memoranda may in future be cast up at 36, it cannot make any material difference to revenue.

XCVIII

Statement of advances for cultivation Southern Division 1797/8 according to the abstract.

	Months, etc.	References. (1)	Arrears. Fasli 1203. (2)	Arrears. Fasli 1204. (3)	Arrears. Fasli 1205. (4)	Arrears. Fasli 1206. (5)	Current. Fasli 1206. (6)	Current. Fasli 1207. (7)	Current. Totals of lines at 45. (8)	Current. Totals of lines at 36. (9)	Current. Total of columns totals at 45. (10)	Current. Totals of column totals at 36. (11)
Advances.	Balance outstanding 30th April 1797.	2	34 0 18	556 6 73	4,138 10 15	882 12 73	...	...	5,610 30 19	5,610 30 19	...	...
	Advances in May 1797	3	...	...	...	...	155 7 12	...	155 7 12	155 7 12	...	...
	Do. June 1797	4	...	...	...	...	1,683 20 38	...	1,683 20 38	1,683 20 38	...	...
	Do. July 1st part	5	...	...	...	...	747 13 50	...	747 13 50	747 13 50	...	...
	Do. July 2nd part	6	...	...	...	...	...	...	...	...	...	...
	Do. August	7	..	...	...	...	...	261 12 12	261 12 12	261 12 12	...	...
	Do. September	8	...	...	...	...	...	...	...	...	...	...
	Do. October	9	...	...	...	...	...	114 2 11	114 2 11	114 2 11	...	...
	Do. November	10	...	...	...	...	...	120 0 0	120 0 0	120 0 0	...	...
	Do. December	11	..	...	...	...	...	78 4 23	78 4 23	78 4 23	...	...
	Do. January 1798	12	...	...	...	...	...	119 16 34	119 16 34	119 16 34	...	..
	Do. February	13	...	...	...	...	...	736 37 12	736 37 12	736 37 12	...	...
	Do. March	14	...	...	...	...	...	942 31 33	942 31 33	941 31 83	...	...
	Do. April	15	...	...	...	...	...	1,289 2 11	1,289 2 11	1,289 2 11	...	...
	Totals of Columns at 45	16	34 0 18	556 6 73	4,138 10 15	882 12 73	2,585 41 20	3,661 15 56	...	...	11,857 42 15	11,858 15 15
	Totals of Columns at 36 ...	17	34 0 18	556 6 73	4,138 10 15	882 12 73	2,586 5 20	3,661 32 56	...	...	11,857 23 15	11,858 32 15
	Totals of Line totals at 45 ...	18	...	...	...	...	...	...	11,857 42 15	...	...	...
	Totals of Line totals at 36 ...	19	...	...	...	...	...	...	11,858 33 15	...	...	...
Recoveries.	Recoveries in May 1797	20	...	21 11 63	323 13 18	...	...	...	344 25 1	344 25 1	...	...
	Do. June	21	...	13 39 70	572 18 12	...	...	...	586 13 2	586 22 2	...	...
	Do. July 1st part	22	34 27 16	170 36 28	1,006 22 53	...	...	...	1,211 41 17	1,212 14 17	...	...
	Do. July 2nd part	23	...	...	...	...	...	...	...	...	...	...
	Do. August	24	...	15 30 5	481 25 57	205 5 57	...	...	702 16 39	702 25 39	...	...
	Do. September	25	...	51 9 36	507 23 41	103 0 56	...	...	661 33 53	661 33 53	...	...
	Do. October	26	...	8 20 70	203 29 51	156 8 59	...	...	368 14 20	368 23 20	...	...
	Do. November	27	...	30 7 15	...	14 0 0	...	...	44 7 13	47 7 13	...	...
	Do. December	28	...	2 5 0	49 31 57	...	...	...	52 36 57	52 0 57	...	...
	Do. January 1798	29	...	...	...	38 0 2	...	..	38 0 2	38 0 2	...	...
	Do. February	30	...	...	12 36 62	154 2 40	...	...	166 39 22	167 3 22	...	...
	Do. March	31	...	...	12 9 50	12 43 43	...	...	25 8 13	25 17 13	...	...
	Do. April	32	...	...	234 19 22	198 41 56	44 17 46	...	477 33 14	478 6 44	...	...
	... .	...	...	...	...	...	...	...	...	...	...	...
	... .	...	...	...	...	...	...	...	...	...	...	...
	Totals of Columns at 45 ...	33	34 27 16	313 25 45	3,404 5 23	882 12 73	44 17 46	...	...	...	4,678 43 43	4,679 16 43
	Totals of Columns at 36 ...	34	34 27 16	314 16 45	3,405 14 23	882 30 73	44 17 46	...	...	...	4,681 16 43	4,681 34 43
	Totals of Line totals at 45 ...	35	...	...	...	...	...	...	4,678 43 43	4,680 43 43	...	...
	Totals of Line totals at 36 ...	36	...	...	...	...	...	...	4,680 16 43	4,681 34 43	...	...
				...	...	...	...	...	7,178 16 52	...	...	...

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Statement of advances for cultivation, Centre Division 1797/8 according to the abstract.

Advances and recoveries.	Months, etc.	References.	Arrears. Fasli 1203.	Fasli 1204.	Fasli 1205.	Fasli 1206.	Current. Fasli 1206.	Fasli 1207.	Totals of lines at 45.	Totals of lines at 36.	Totals of columns totals at 45.	Totals of columns totals at 36.
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11
Advances.	Balance outstanding 30th April ...	2	...	...	3 23 33	...	...	...	3 23 33	3 23 33	...	...
	Advances in May	3	...	...	...	...	4,523 36 34	...	4,523 36 34	4,524 0 34	...	...
	Do. June	4	...	...	...	...	6,981 34 79	...	6,981 34 79	6,981 34 79	...	...
	Do. July 1st part	5	...	...	...	...	...	...	...	...	...	...
	Do. July 2nd part	6	...	...	...	...	...	...	...	...	..	...
	Do. August	7	...	...	...	...	...	...	...	...	...	...
	Do. September	8	...	...	...	...	...	...	...	...	...	...
	Do. October	9	...	...	...	...	...	...	...	...	...	...
	Do. November	10	...	...	...	...	...	12 2 68	12 2 68	12 2 68	...	...
	Do. December	11	...	...	...	...	...	...	...	...	...	...
	Do. January	12	...	...	...	...	...	...	...	...	...	...
	Do. February	13	...	...	...	...	...	...	...	...	...	...
	Do. March	14	...	...	...	...	...	...	...	...	...	...
	Do. April	15	...	...	...	...	...	...	...	...	...	...
	Totals of columns at 45	16	...	...	3 23 33	...	11,505 26 33	12 2 68	...	..	11,521 7 54	11,521 16 54
	Totals of columns at 36	17	...	...	3 23 33	...	11,505 35 33	12 2 68	...	...	11,521 16 54	11,521 25 54
	Totals of line totals at 45	18	...	...	...	...	...	...	11,521 17 54	11,521 15 54	...	...
	Totals of line totals at 36	19	...	...	...	...	...	...	11,521 25 54	11,521 25 54	...	...
Recoveries.	Recoveries in May 1797	20	...	...	3 41 33	...	...	...	3 41 33	4 5 33	...	...
	Do. June	21	...	...	...	...	...	...	...	...	...	...
	Do. July 1st part	22	...	...	...	...	241 12 11	...	241 12 11	241 12 11	...	...
	Do. July 2nd part... ...	23	...	...	...	...	...	...	...	...	...	...
	Do. August	24	...	...	...	...	...	...	...	...	...	...
	Do. September	25	...	...	...	...	106 7 11	...	106 7 11	106 7 11	...	...
	Do. October	26	...	...	...	...	304 27 11	...	304 27 11	304 27 11	...	...
	Do. November	27	...	...	...	...	183 16 34	...	183 16 34	183 16 34	...	...
	Do. December	28	...	...	...	...	1,524 3 17	...	1,524 3 17	1,524 3 17	...	...
	Do. January	29	...	...	...	...	2,150 2 68	...	2,150 2 68	2,150 2 68	...	...
	Do. February	30	...	...	...	...	2,057 16 34	...	2,057 16 34	2,057 16 34	...	...
	Do. March	31	...	...	...	...	2,018 37 25	...	2,018 37 25	2,019 1 25	...	...
	Do. April	32	...	...	...	...	2,065 6 78	...	2,065 6 78	2,065 6 78	...	...
	Totals of columns at 45	33	...	...	3 41 33	...	10,650 39 49	...	...	...	10,654 36 2	10,655 9 2
	Totals of columns at 36	34	...	...	4 5 33	...	10,651 21 49	...	...	...	10,655 27 2	10,655 27 2
	Totals of line totals at 45	35	...	...	...	...	...	...	10,654 36 2	10,655 9 2	...	...
	Totals of line totals at 36	36	...	...	...	...	...	...	10,655 47 2	10,655 27 2	...	...
			...	...	...	...	- ...	...	865 34 52	...	...	...

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Statement of advances for cultivation, Northern Division 1797/8 according to the abstract.

Advances and recoveries.	Months, etc.	References. (1)	Arrears. Fasli 1203. (2)	Arrears. Fasli 1204. (3)	Arrears. Fasli 1205. (4)	Arrears. Fasli 1206. (5)	Current. Fasli 1206. (6)	Current. Fasli 1207. (7)	Current. Totals of lines at 45. (8)	Current. Totals of lines at 36. (9)	Current. Totals of columns totals at 45. (10)	Current. Totals of columns totals at 36. (11)
Advances.	Balance outstanding 30th April 1797.	2	233 26 7	2,266 15 34	1,422 21 36	2,396 14 63	...	...	6,318 32 60	6,319 5 60	...	...
	Advances in May	3	...	...	...	...	...	...	...	...	...	...
	Do. June	4	...	...	...	...	...	...	...	...	...	...
	Do. July 1st part	5	...	...	...	...	...	...	...	...	...	...
	Do. July 2nd part	6	...	...	...	...	...	3,438 11 1	3,438 11 1	3,438 11 1	...	...
	Do. August	7	...	...	...	...	...	440 22 40	440 22 40	440 22 40	...	...
	Do. September	8	...	...	...	...	...	145 0 0	145 0 0	145 0 0	...	...
	Do. October	9	...	...	...	...	...	125 0 0	125 0 0	125 0 0	...	...
	Do. November	10	...	...	...	...	...	62 0 0	62 0 0	62 0 0	...	...
	Do. December	11	...	...	...	...	...	17 4 42	17 4 42	17 4 42	...	...
	Do. January 1798	12	...	...	...	...	...	19 30 77	19 30 77	19 30 77	...	...
	Do. February	13	...	...	...	...	...	24 5 19	24 5 19	24 5 19	...	...
	Do. March	14	...	...	...	...	...	72 6 58	72 6 58	72 6 58	...	...
	Do. April	15	...	...	...	...	...	61 0 0	61 0 0	61 0 0	...	...
	Totals of columns at 45 ...	16	233 26 7	2,266 15 34	1,422 21 36	2,396 14 63	...	4,404 35 77	...	...	10,723 23 57	10,724 5 57
	Totals of columns at 36 ...	17	233 26 7	2,266 15 34	1,422 21 36	2,396 14 63	...	4,405 8 77	...	...	10,723 41 57	10,724 14 57
	Totals of lines totals at 45 ..	18	...	...	...	...	...	...	10,723 23 57	10,723 41 57	...	...
	Totals of lines totals at 36 ...	19	...	...	...	...	...	...	10,724 5 57	10,724 14 57	...	...
Recoveries.	Recoveries in May 1797	20	13 33 4	13 24 11	266 42 21	216 23 22	...	...	510 32 58	511 14 58	...	...
	Do. June	21	8 36 7	51 17 37	437 36 53	785 11 60	...	...	1,283 11 77	1,283 29 77	...	...
	Do. July ⅓ part	22	17 12 71	20 31 65	553 28 74	683 31 16	...	...	1,275 14 66	1,275 32 66	...	...
	Do. July ⅔ part	23		...		...	...	...	...	...	...	...
	Do. August	24	4 31 51	35 29 33	88 33 74	81 16 73	...	...	210 21 71	211 3 71	...	...
	Do. September	25	1 0 0	83 37 55	22 0 32	119 16 54	...	...	226 9 61	226 18 61	...	...
	Do. October	26	3 13 29	57 8 48	0 29 33	83 35 40	...	39 13 46	184 10 36	184 28 36	...	...
	Do. November	27	9 19 74	44 17 28	0 17 30	3 34 61	...	...	57 44 33	58 17 33	...	...
	Do. December	28	4 0 0	30 30 75	...	16 33 4	...	28 0 14	79 19 13	79 28 13	...	...
	Do. January 1798	29	2 0 0	68 1 75	9 13 17	32 30 38	...	0 18 79	112 19 49	112 28 49	...	...
	Do. February	30	3 0 0	33 33 79	...	8 44 23	...	7 26 34	53 14 56	53 32 56	...	...
	Do. March	31	10 36 26	82 21 45	...	10 17 40	...	4 26 30	108 11 61	108 29 61	...	...
	Do. April	32	...	28 11 20	...	1 0 0	...	1,841 3 46	1,870 14 66	1,870 14 66	...	...
	Totals of columns at 45	33	78 3 22	549 41 11	1,379 22 14	2,043 25 31	...	1,920 44 9	...	...	5,972 1 7	5,972 28 7
	Totals of columns at 36	34	79 3 22	551 14 11	1,380 22 14	2,045 7 31	...	1,921 17 9	...	...	5,977 19 7	5,977 28 7
	Totals of lines totals at 45 ...	35	...	...	...	...	...	...	5,972 1 7	5,976 10 7	...	...
	Totals of lines totals at 36 ...	36	...	...	...	...	...	...	5,973 10 7	5,977 28 7	...	...
		...	...	...	...	...	...	...	4,750 31 50	...	...	...

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Comparative statement of advances, recoveries and balances of Takkavay in the Baramahal, etc., districts 1797/8 according to the monthly memorandum and the accounts current.

	Divisions. (1)	Balance of Fasli 1203 outstanding on the 1st May 1797. (2)	Balance of Fasli 1204 outstanding on the 1st May 1797. (3)	Balance of Fasli 1205 outstanding on the 1st May 1797. (4)	Balance of Fasli 1206 outstanding on the 1st May 1797. (5)	Residue of the Revenue of Fasli 1206 debited since 1st May 1797. (6)	Current Revenue of Fasli 1207 debited from 12th July to 30th April 1798. (7)	Total of each line. (8)
Southern.	Superintendent.	...	...	...	...	...	800 0 0	800 0 0
	Memorandum	34 0 18	556 6 73	4,138 10 15	882 12 73	2,585 41 20	3,661 15 56	11,857 42 15
	Account current.	34 0 18	556 6 73	4,138 10 15	882 12 73	2,586 5 20	3,661 15 56	11,858 33 15
	Difference ...	...	...	...	...	...	...	0 27 0
Centre.	Memorandum ...	...	...	3 23 33	...	11,505 26 33	12 2 68	11,521 7 54
	Account current.	...	...	3 23 33	...	11,505 35 33	12 2 68	11,521 25 54
	Difference ...	...	...	...	...	...	...	0 18 0
Northern.	Memorandum ...	233 26 7	2,266 15 34	1,422 21 36	2,396 14 63	...	4,404 55 77	10,723 23 57
	Account current	233 26 7	2,266 15 34	1,422 21 36	2,396 14 63	...	4,405 8 77	10,724 5 57
	Difference ...	...	...	...	...	...	...	0 18 0
Total.	Memorandum ...	...	...	...	...	...	...	34,902 28 46
	Account current.	...	...	...	...	...	...	34,904 28 46
	Difference ...	...	...	...	...	...	...	2 0 0

	Divisions.		Arrears.		Current.		
		Grand total of each subdivision. (9)	Gross collection on account of Fasli 1206, etc., outstanding 1st May 1797. (10)	Total arrears. (11)	Gross collections of the Revenue of Fasli 1206 debited since 1st May 1797. (12)	Gross collections of the current Revenue of Fasli 1207 debited since 12th July 1797. (13)	Total current. (14)
Southern.	Superintendent.	...	...	...	...	...	...
	Memorandum ...	...	4,633 43 79	4,633 43 79	44 17 46	...	44 17 46
	Account current.	...	4,635 34 77	4,635 34 77	44 17 46	...	44 17 46
	Difference ...	...	...	...	...	...	...
Centre.	Memorandum ...	...	3 23 33	3 23 33	10,650 39 49	...	10,650 39 49
	Account current.	...	3 41 33	3 41 33	10,651 21 40	...	10,651 21 49
	Difference ...	...	...	...	...	...	...
Northern.	Memorandum ...	...	4,049 2 8	4,049 2 8	...	1,920 44 9	1,920 44 9
	Account current.	...	4,052 1 78	4,052 1 78	...	1,920 44 9	1,920 44 9
	Difference ...	...	...	...	...	...	...
Total.	Memorandum ...	...	...	...	...	...	...
	Account current.	...	...	...	...	...	...
	Difference ...	...	...	...	...	...	...

	Divisions.	Total gross collections on account of the preceding heads from 1st May 1797 to 30th April. (15)	Total of each subdivision. (16)	Balance of Fasli 1203 outstanding on the 30th April 1798. (17)	Balance of Fasli 1204 outstanding on the 30th April 1798. (18)	Balance of Fasli 1205 outstanding on the 30th April 1798. (19)	Balance of Fasli 1206 outstanding on the 30th April 1798. (20)	Balance of Fasli 1207 outstanding on the 30th April 1798. (21)	Total Balance of each line. (22)
Southern.	Superintendent.	...	...	...	...	...	...	800 0 0	800 0 0
	Memorandum ...	4,678 16 45	...	...	242 26 28	734 4 72	2,541 23 54	3,661 15 56	7,179 25 50
	Account current.	4,680 16 43	...	...	242 17 28	734 4 72	2,541 23 54	3,661 15 56	7,178 16 52
	Difference ...	1 35 78	...	...	...	...	...	...	1 8 78
Centre.	Memorandum ...	10,654 18 2	...	...	...	...	854 31 64	12 2 68	866 34 52
	Account current.	10,655 27 2	...	...	...	...	854 31 64	12 2 68	865 34 52
	Difference ..	1 9 0	...	...	...	...	0 18 0	...	1 0 0
Northern.	Memorandum ...	5,972 1 7	...	155 22 55	1,716 19 23	42 44 22	354 34 32	2,483 36 68	4,751 22 50
	Account current.	5,973 10 7	...	155 22 55	1,716 10 23	42 35 22	352 25 32	2,483 27 68	4,750 31 50
	Difference ...	1 9 0	...	...	...	...	...	...	0 27 0
Total.	Memorandum ..	21,301 35 54	...	...	...	...	...	...	13,597 37 72
	Account current.	21,309 17 52	...	...	...	...	...	...	13,595 10 74
	Difference ...	4 17 78	...	...	...	...	...	...	2 26 78

CII

Letter—From—J. B. TRAVERS, Deputy Secretary, Revenue Department.
To—Lt Col. ALEXANDER READ, Superintendent and Collector in the Bāramahal and Salem Districts.
Dated—Fort St. George, 11th July 1798.

I am directed by the Board to transmit you the enclosed bill of charges for conveying the copper required by your letter of the 20th February from hence to Salem, the amount of which Pagodas 82–24–0 the Board desire you will credit in your accounts as it is debited against you, in those of the Presidency.

List of the charges for sending the stick copper to Salem.

	Pagodas.		
21st March 1798. To hire of 10 carts for loading the above 8 Pagodas each is	80	0	0
To 40 gunny bags purchased for covering	2	0	0
To hire for sewing	0	24	0
Pagodas ...	82	24	0

Errors excepted.

(CIII in the original.)

CIII

Letter—From—Major-General WILLIAM SYDENHAM, Military Auditor-General, Fort St. George.
To—Lt.-Col. ALEXANDER READ, Superintendent of the Bāramahal and Salem Districts.
Dated—Nil.

The consequence of the enclosed letter which accompany papers from Mr. T. S. Jackson, Paymaster in the Baramahal, on the subject of the exchange of Krishnagiri and stating the loss the Company would sustain in paying the troops on account of the difference between the bazar and revenue rates, I recommended his addressing you on the subject as the most likely way of having the evil remedied which probably he has done if the bazar and revenue exchange were regulated by the same authority I conceive that the troops would receive all they can justly claim without subjecting the Company to loss. Formerly I observed the bazar exchange in the Baramahal was lower than the revenue by which a gain was stated in yours of the Company. Perhaps it may be so regulated that the several coins should be issued to the troops at the same exchange at which they are received by the Collector and the Paymaster on his bill for the advances in the same coins at the same exchange at which they are received, and issued to the troops. I am aware of the difficulty of regulating the exchange and the shroffs, in spite of every endeavour to prevent it, will often find the means of making of, fluctuate for their own advantage, their object that the troops shall be satisfied and that the public shall not sustain loss which object I presume you alone can effect and it is with this view that I beg leave to solicit your attention to the subject.

(CIV in the original.)

CIV

Letter—From—T. S. JACKSON, Paymaster.
To—Major-General WILLIAM SYDENHAM, Military Auditor-General, Fort St. George.
Dated—Krishnagiri, 8th September 1798.

I have the honor to enclose for your information copies of the revenue and bazar exchange certificates furnished me by Captain James George Graham, Assistant Collector, and Major Cameron, Commanding Krishnagiri, as also a statement, showing the loss the Hon'ble Company will sustain by paying at the present settled bazar rate of exchange; should you have any observations to make on this subject, I request that you favor me with them before the 15th instant, as this month's pay will not be issued until that period.

(CV in the original).

(i)

Table of revenue exchange on the following coin.

		Per 100 Star Pagodas.		
Faroky Pagodas	at	90	0	0
New Portonovo Pagodas...	at	118	0	2
Old Portonovo Pagodas	at	120	0	0

		Per 100 Star Pagodas.		
New Arcot Rupees	at	337	8	0
Old Pondicherry Rupees	at	337	8	0
Silver Fanams	at	450	0	0

(ii)

I do hereby certify that the rate of exchange of the several coins is fixed during the month of September agreeable to the table underneath.

KRISHNAGIRI,
5th September 1798.

	Per a Rupee.		Per a Star Pagoda.			Per 100 Star Pagodas.		
	F.	C.	RS.	F.	C.	RS.	F.	C.
Old Pondicherry Rupees ...	12	$59\frac{3}{4}$	3	5	$61\frac{7}{8}$	345	3	$75\frac{5}{8}$
New Arcot Rupees ...	12	$45\frac{3}{4}$	3	6	$22\frac{7}{8}$	350	0	0
Faroky Pagodas	49	$64\frac{13}{16}$	Per star pag.			88	16	$56\frac{1}{2}$
New Portonovo Pagodas ...	...		1	7	$58\frac{7}{16}$	121	11	31
Old Portnovo Pagodas ...	...		1	8	$17\frac{1}{8}$	122	34	9
Madras Fanams	...		0	44	0	4,400	0	0

(iii)

Received for my draft dated 4th September Star Pagodas 11,000–0–0 from Captain J. G. Graham, Assistant Collector in following coins agreeable to revenue rates of exchange as per copy of established exchange table furnished by the Collector accompanying.

	Different coins.	Per 100 Star Pagodas.	Total Star Pagodas.		
Received	.	...	990	0	0
Farrokey Pagodas... ...	246 at	90%	273	15	0
New Portonovo Pagodas ...	454 at	$118\frac{1}{8}$%	384	15	20
Old do. do. ...	17 at	120%	14	7	39
Old Pondicherry Rupees ...	770 at	$337\frac{1}{2}$%	228	6	53
New Arcot Rupees... ...	30,375 at	$337\frac{1}{2}$%	9,000	0	0
Silver Madras fanams ...	4,950 at	45 fns per pagoda.	110	0	0
In Copper	...	...	0	0	48
		Pagodas ...	11,000	0	0

Dated—Krishnagiri, 1st September 1798.

(iv)

Received from Major Robert Cameron, Commanding Krishnagiri, exchange certificate copy of which accompanying.

	Different coins.	Per 100 Star Pagodas.			Total Star Pagodas.		
Received	...		...		990	0	0
Farrokey Pagodas ...	246 at	88	16	$56\frac{1}{2}$	278	21	24
New Portonovo Pagodas.	454 at	121	11	31	374	10	29
Old do. do.	17 at	122	34	9	13	36	29
Old Pondicherry Rupees.	770 at	345	3	$75\frac{5}{8}$	222	43	39
New Arcot Rupees ...	30,375 at	350	0	0	8,678	25	11
Silver Madras fanams ...	4,950 at	0	4,400	0	112	22	0
In Copper	...		...		0	0	48
					10,670	27	20
Lost or deficient between the revenue & bazar exchange ...					329	16	60
				Pagodas ...	11,000	0	0

R. CAMERON,
Major Commandant.

CV

Letter—*From*—Lt.-Col. A. Read, Superintendent of the Baramahal and Salem Districts.
To—Major-General William Sydenham, Auditor-General, Fort St. George.
Dated—Tirupattur, 1st October 1798.

I am favoured with yours on the difference between the bazar and the revenue rates of exchange at Krishnagiri. That difference has been more than usual this month on account of the advance made to the Paymaster at Krishnagiri having been all in different coins. The advances to him are always made in Star Pagodas when there are enough in the Collector's cash chest, and owing to my having complied with an order of Government in sending all I had of that coin to the Presidency there were none left to pay the troops at Krishnagiri. Both the revenue and bazar rates of exchange are regulated by the same authority but the former are necessarily fixed every year or two years when the differences between them and the bazar rates require it and the latter every month. The one is done that the ryots may know for certain what the rates are and be the less subject to the impositions of the shroffs and the other, that the rates at which they are obliged to receive different coins of the troops may never be very different from the current rates which must always deviate from any standard, whether of long or short periods, because, in this country money is equally a measure of value, and an article of trade. The first year this business drew my attention the difference between the two rates in a year's collection was 10 per cent which was in favour of public departments and of course against the ryots. That in question being only 329 Pagodas it is not quite 3 per cent on the amount issued 11,000 which is against public departments consequently in favour of the ryots. My plan being to regulate the exchange so as to give the *sirkar* and the ryots an equal chance of benefiting by it (which is only fair) I fix up on the *average rates* of all the districts at the time being and to remedy the evil complained of as far as can be done consistently therewith have ordered them to be done this month. You must however expect the military and other departments to sustain a loss next month and probably the month following because all the money actually in the Collector's cash chest has been collected at the present rates and must be issued at those rates. You have conceived this a loss to the Company but it is only one of particular departments for it must either be sustained by the military or the revenue department and on the principle that each department shall be debited for all charges incurred by it, it is proper that the former should be debited for the difference between the bazar and revenue rates when they happen to be against it especially as it is credited for such difference when it falls out in its favor. I have said so much on this subject from a wish that you may understand in what manner this business is managed in these districts and the reason why there will always be a difference between the revenue and bazar rates for or against public departments. It never can or ought to affect the *revenue* department because the Collectors constantly issue money at the same rates they receive it.

(CVI in the original.)

CVI

Letter—*From*—Lieutenant-Colonel Alexander Read, Superintendent and Commandant, Ceded Districts.
To—The Right Hon'ble Lord Clive, President and Governor, Fort St. George.
Dated—Bāramahal, 3rd October 1798.

1. Sensible how many things must press themselves upon Lordship's attention at this early period of your administration I would delay the doing myself this honor did not some matters intimately connecting with the general economy and more immediately with the affairs of the districts under me require my addressing your Lordship on their subject.

2. Having understood lately the probability there was from the aspect of affairs that the public funds would be inadequate to the demands upon them, I undertook to obviate, if possible, any draft upon the Presidency from these districts by defraying their expense from their own resources. As the balance of cash

in my hands after the remittances that had been recently made, and the expected collections till December, were inconsiderable, that was only practicable by immediately putting a stop to all revenue and extra disbursements that could be postponed, and letting all establishments fall gradually into arrears.

3. By these means I shall be enabled, I find, to pay up the troops for this month, and by beginning my collections as early as can be done without anticipation of the crops, that is, six weeks sooner than usual, I hope to pay them up for every ensuing month, instead of my cash in hand falling 60 or 80,000 Pagodas short of the demands, which in probability would be the case, were my receipts and disbursements to be regular or according to custom.

4. It is not however practicable to pay the troops which I consider a primary object without stopping for the present all advances to the Commissary of grain and provisions. If therefore Government be desirous of laying up more grain in these districts it will be necessary to supply him with cash from another quarter perhaps till December when my monthly instalments beginning to exceed my ordinary disbursements I shall be again able to make him advances.

5. In the event of collecting more grain, I recommend that the Commissary be directed to ascertain and report what places there may be fit for the reception of grain at each depot previous to its purchase, for inconvenience has been experienced of late from the want of such a precaution.

6. About 300 garce of grain has been purchased within these two months and as your Lordship may wish to be informed how much there is at every station, I shall subjoin a statement showing the quantity in store, the stock I propose for every post, agreeable to the strength of garrisons, as proposed in my letter to General Harris of the 26th July last, and the excess or deficiency.

7. Conceiving that the period for which places should be stored ought to be apportioned to their strength and situation or the probable times of their holding out against a siege and their distance from the grand routes of the army I shall allot a year's stock for Royakota, Krishnagiri and Sankaridroog. Six months for Ahtoor and three months for all the rest.

Posts. (1)	Quantity in Store. (2)	Prop. Gar. Stock. (3)	Over plus. (4)	Dificiency. (5)
	G. M.	G. M.	G. M.	G. M.
Krishnagiri	230·65	108·120	121·345	...
Rayakota	56·361	108·360	...	51·399
Chinrydroog	7·396	6·115	1·281	...
Cungundy	7·349	3·90	4·259	...
Veerabhadradroog	10·21	6·115	3·306	...
Penagra	32·68	...	32·68	...
Salem	12·197	13·35	...	0·28
Sankaridroog	236·41	109·320	126·121	...
Ahtoor	83·258	64·230	19·28	...
Namacul...	24·376	6·315	18·61	...
Total ...	613·133	417·100	326·269	52·237

8. It appears there is little more than half the stock required at Ryakota and from its advanced situation and vast importance it ought in my opinion to be stored for two years at least. If Government resolves to augment the garrison stock it will be necessary first to erect a granary for its reception as there is not room for the quantity there at present. There is also a small deficiency at Salem but in its present state that place is not tenable. All the stores at Penagra are to be removed to Sankaridroog. Government has likewise resolved on the demolition of Chinrydroog and the removal of the stores there, but the requisite orders have not yet been given for carrying those measures into execution. The quantities of grain at Penagra and Chinrydroog being added to the above over plus and the deficiency at Rayakota deducted from it leaves a remainder of 313 garce for the use of the army in these districts.

9. As consonant to the purpose of their observation your Lordship may be pleased to be further informed that since my communications with General Harris on procuring supplies for the army I have required the head banjarries or dealers in grain who supplied it chiefly with provisions during last war to give me proposals for doing that again at any future period by which it appears that between 30 and 40,000 bullocks may be collected in the course of three or four months to serve as carriers for hire or follow the army with provisions of different kinds, the property of private traders. Their being able to perform engagements conformable to these proposals may be much doubted but the past has shown their ability, and half the number would perhaps be sufficient. This intimation is only to show that I am not unprepared for furnishing more particular information on this head when occasion may require it.

10. Returning to the affairs of these districts I have to observe of the present restrictions in regard to disbursements that the withholding advances for tank repairs and cultivation is extremely detrimental to revenue and that the bringing all establishment of servants into arrears, especially the troops is attended with great inconvenience, and no doubt, in some cases distress which unless Government require every possible aid from these districts to support its present expense or answer future exigencies, must be unnecessary. I therefore request I may be honoured with your Lordship's instructions on this head that if the service requires it, the present plan may be pursued and if not, that all arrears may be paid up and matters restored to their usual routine as soon as possible.

(CVII in the original.)

CVII

Letter—From—J. WEBBE, Secretary to Government, Military Department.
To—Colonel-Lieutenant ALEXANDER READ, Commanding in the Ceded Districts.
Dated—Fort St. George, 10th October 1798.

I am directed to acknowledge the receipt of your letter, dated 3rd instant.

As the Governor in Council is of opinion that a sufficient quantity of grain appears from the statement, with which you have furnished him to have been provided, for the garrison store of the several posts in your districts, and as there is no place for depot until the Pettah of Krishnagiri may have been put in a state of repair his Lordship in Council desires that no further advances of money may at present be made for the purchase of grain.

It is in consequence become material that no time should be lost in determining the best plan for the defence of that Pettah and his Lordship in Council directs in consequence that you will expedite your communication with the Military Board for this purpose according to the orders which have already been issued.

The Governor in Council is exceedingly well pleased with the prospect which you held out of engaging a considerable number of banjarries for the service of the army if should be found necessary to employ them hereafter, and though circumstances do not yet admit of any absolute engagement, he yet desires that you will keep up your correspondence with these people.

The Governor in Council is aware of the inconvenience of withholding the usual advances for tuccavy and tank repairs as well of throwing the several departments into arrear but he continues to think that it will be imprudent to issue any considerable sum on the former account and in respect to the latter he will endeavour to remove the difficulty by sending you a small supply of cash if after stopping all advances for grain you should still require it.

(CVIII in the original.)

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